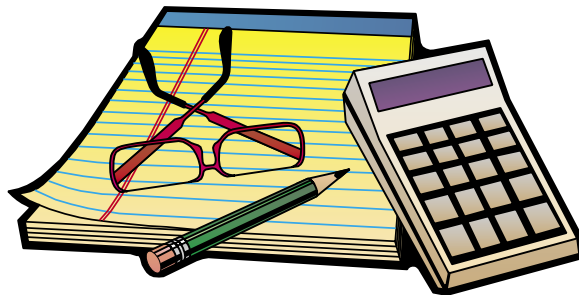

2003

ANNUAL REPORT

NEBRASKA DEPARTMENT OF REVENUE



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- **FOR NEBRASKA TAX ASSISTANCE**

Contact your local regional office listed below or call 1-800-742-7474 (toll free in NE and IA),
Lincoln residents call 471-5729

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- **FOR NEBRASKA MOTOR FUELS TAXPAYER ASSISTANCE**

Dial toll free 1-800-554-FUEL (1-800-554-3835), Lincoln residents call 471-5730

Web site: www.revenue.ne.gov/fuels

- **FOR NEBRASKA CHARITABLE GAMING ASSISTANCE**

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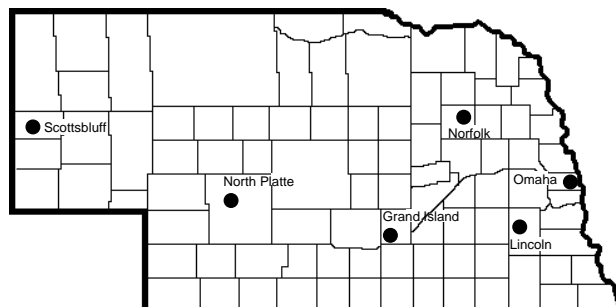


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The Nebraska Department of Revenue

The Nebraska Department of Revenue was created effective January 1, 1970, with the State Tax Commissioner as its chief executive officer. The Office of the Tax Commissioner was created under the Nebraska Constitution in 1920.

The State Tax Commissioner is responsible for the administration of Nebraska revenue laws. Tax programs administered by the State Tax Commissioner include, but are not limited to, income tax, sales and use tax, motor fuels taxes, and numerous miscellaneous taxes.

The Nebraska Department of Revenue strives to provide taxpayers with the most efficient and economical administration of the Nebraska revenue laws.

The Nebraska Department of Revenue is comprised of the Administration and integrated service areas.

Administration

Administration includes the State Tax Commissioner, Finance and Management Services Director, Hearing Officer, Personnel Administrator, Legislative Liaison, Special Assistants, and Administrative Assistant to the State Tax Commissioner. They provide the administrative support necessary for carrying out the directives of the State Tax Commissioner.

Audit Services

Audit Services conducts audits on the books and records of taxpayers to ensure they are in compliance with the tax laws; audits the Auditor of Public Accounts; administers the Economic Incentive Programs; and participates in informational exchanges with other tax authorities.

Audit Services conducts audits for all tax programs except those administered by the Charitable Gaming and Motor Fuels Service Areas of the department. Offices are maintained in Lincoln, Omaha, Kearney, Norfolk, and Scottsbluff. This is necessary since we generally conduct the audit at the location of the taxpayer's records. Our auditors do travel to locations outside of Nebraska when the location of the records makes it necessary.

In the administration of the Economic Incentive Programs, we provide education to taxpayers on

benefits available; answer technical questions from taxpayers; prepare agreements with taxpayers allowing for the use of the incentives; review claims for benefits; and audit the records of the taxpayer to ensure compliance. In addition, we prepare an annual report to the Nebraska Legislature on the Economic Incentive Programs.

This area implements and monitors the contract for audit services provided by the Multistate Tax Commission, and participates in information exchange with the Midwest Border States Tax Compact, the Internal Revenue Services and other states.

Charitable Gaming

The function of Charitable Gaming Services is to regulate and oversee all charitable gaming activities in Nebraska, ensuring fair play, ensuring revenues are accurately accounted for and used for those purposes allowed by law, and collecting taxes on charitable gaming activities. Bingo, lottery by pickle card, and lottery and raffle activities conducted by nonprofit organizations, county and city lottery (keno), conducted by counties, cities, and villages, and gift enterprise activities are all regulated by this area.

Responsibilities of this area include licensing of participants, conducting audits of licensees, inspection of charitable gaming operations, testing and approval of gaming equipment, and the development of necessary forms, regulations and legislative proposals. This area also represents the department at administrative hearings and assists the Attorney General and county attorneys in litigation involving charitable gaming related matters.

This area provides educational materials to the public and licensees outlining the statutory and regulatory provisions and reporting requirements necessary to properly conduct charitable gaming activities. Educational workshops are held periodically for licensees and training materials are developed and presented to licensees and potential licensees.

Finance and Management Services

Within Finance and Management Services, Finance prepares the state budget request in conjunction with the State Tax Commissioner, accounts for the day-to-day expenditures of the

department and prepares monthly reports for management. Finance is also responsible for establishing and implementing internal accounting controls. They perform the cashiering function for all the cash and checks received by the Nebraska Department of Revenue.

The E-Commerce area provides all electronic commerce functions such as Electronic Funds Transfer (EFT), Voice Response Unit (VRU), Joint Electronic Filing (JELF), and Telefile for the department.

Systems and Micro Support Sections design, coordinate, and schedule all mainframe and LAN/WAN data processing operations within the Department of Revenue. These sections serve as the liaison between this agency and Information Management Services of the Department of Administrative Services. They analyze new and existing tax programs and develop systems in accordance with statutory requirements and departmental policy. A vital function of this area is implementing computer hardware and software improvements for the Department.

Investigative Services

Investigative Services serves as the investigative arm for the State Tax Commissioner and the entire Nebraska Department of Revenue, to include both external and internal investigations. As a result, Investigative Services works closely with Charitable Gaming, Lottery Services, Motor Fuels Services, Taxpayer Services, Revenue Operations, and Legal Services of the Department in conducting these investigations.

Investigative Services specific functions are to conduct investigations, some of which are pursued criminally, some administratively and some both criminally and administratively for the aforementioned areas; to conduct background investigations, both for prospective licensees, prospective vendors and department employees as related to the Lottery and Charitable Gaming Services; to conduct on-site inspections involving the printing of lottery tickets; to maintain a working relationship with law enforcement agencies at all levels, including prosecuting attorneys; and to provide training to law enforcement.

Legal Services

Legal Services serves as internal legal counsel for the State Tax Commissioner and the entire agency. This area represents the Nebraska

Department of Revenue during all stages of audit resolution and at all formal hearings before the State Tax Commissioner.

Legal Services is responsible for initiating and reviewing all legal documents, proposed legislation, regulations, revenue rulings, contracts, and forms for legal content. This area is the department's liaison with the state Department of Justice and assists the Attorney General's office in any litigation regarding revenue issues.

This area also monitors taxation at the federal level for impact on state tax revenue. It coordinates the exchange of tax information between the department and the Internal Revenue Service and other states' revenue departments. This area reviews tax information confidentiality laws and issues opinions to all employees concerning the confidentiality of revenue data. It also coordinates the implementation of new revenue laws and monitors the results in order to ensure the smooth functioning of new and existing administrative systems. Its duties also include responding verbally or in writing to the most difficult technical questions posed to this agency.

Legal assistance is provided to county officials in the administration of documentary stamp tax and the homestead exemption program. An up-to-date legal library is maintained within the department under the direction of Legal Services.

Lottery

The Nebraska Department of Revenue launched the Nebraska Lottery - the 37th Lottery in the nation - on September 11, 1993.

Initial lottery products consisted of instant ticket games which allow players to determine instantly if they have won a prize, and offer 1 in 5 odds of doing so. Planning began in October 1993 for the introduction of on-line games, such as the multi-state game Powerball, which began sales through Nebraska Lottery retail outlets on July 21, 1994.

Lottery personnel are organized into marketing, investigations, finance and accounting, and administrative units. This area's main offices are located in Lincoln, with Claim Centers within department field offices in Scottsbluff, Grand Island, North Platte, Norfolk, and Omaha.

The Nebraska Lottery recruits and licenses lottery retailers; develops, implements and reviews

advertising and promotional campaigns; monitors lottery sales and collects net proceeds from lottery retailers; and develops necessary forms and procedures, rules, and legislation. The Lottery contracts for outside security, marketing, and game production services when necessary.

After prizes and expenses, lottery proceeds will be used to fund grants for special environmental projects, innovative education programs, and compulsive gamblers assistance - as specified by the Legislature.

Motor Fuels

Motor Fuels administers and regulates all Nebraska motor fuel tax programs, including motor vehicle fuels (gasoline and gasohol), diesel fuel, aircraft fuel, and compressed fuel. The division also administers the Petroleum Release Remedial Action Fee program.

Through our account representative structure, each licensee is assigned to an Account Representative who provides them personalized assistance in all aspects of motor fuel tax compliance. We also provide toll free WATS access for the convenience of all licensees.

This area also conducts field audits with staff assigned to Lincoln, Omaha, and Kearney.

Research

Research Services prepares revenue estimates and cash flow projections for use by the State Tax Commissioner and the Nebraska Legislature. Forecasting models have been developed by the Research section and are updated periodically. Services provided by Global Insight, Inc. are utilized in making forecasts of national trends that affect Nebraska's economic activity. This information is used by the Nebraska Economic Forecasting Advisory Board at their meetings to set General Fund revenue estimates.

Research Services analyzes information and prepares reports regarding all tax programs administered by the department. Published reports include the Annual Report of the Nebraska Department of Revenue, the annual report of Aid to Local Governmental Subdivisions, and the Tax Expenditure Report. This area provides estimates of the fiscal impact of proposed legislation on state revenue.

Research Services also allocates the state aid payments to counties, cities and natural resource districts under the provisions of the aid to local government programs.

Revenue Operations

Revenue Operations is responsible for receiving and processing the returns, monies, and refunds for most tax programs administered by the Nebraska Department of Revenue. Specialized areas such as Motor Fuels, Charitable Gaming, and Lottery provide the processing functions for their respective tax programs. The larger, broad-based tax programs, such as sales tax and income tax, have all tax applications, returns, reports, claims, and refunds processed by Revenue Operations.

This area is organized into six functional sections. These are Initial Operations, Validation, Clearance, Imaging, Teleprocessing, and Post Processing. All tax returns flow through an established processing cycle which utilizes the functions of each of these areas.

Initial Operations receives all incoming documents through the mail or other receiving areas. Mail is removed from the envelopes and is sorted and batched. Returns and remittances are then validated which creates a computerized control record for these documents and initializes financial reporting functions. Checks are imaged and sent to Finance where they are prepared for deposit and the accounting function is performed. Most mail received by the department flows through this section.

Tax returns, applications, and refund claims that need review are sent to the Clearance area where they are checked and edited for those error conditions that are outside the scope of the computer processing programs. Problems are resolved through internal research or communication with taxpayers. This area processes applications for tax programs that require a license to collect and remit state taxes and also prepares certificates for those programs that do not require a license, but need an identification number to file taxes. Refund requests for non-income tax programs and the applications for homestead exemption from property tax are other functions of this area. Accounts are verified to ensure that the refund or exemption claimed is correct and complies with statutes and regulations.

After review, the tax returns and documents are routed to Teleprocessing where detailed information

from each return is entered into the taxpayer's computerized account. This data is merged with preliminary information that was entered in the validation area to create a complete computerized record of each return received.

All tax returns and documents are then imaged which creates a digital image of the document or tax return. Through the use of a sophisticated computerized image retrieval system, employees of the department are able to instantaneously retrieve an imaged tax return or document through a PC at their individual work station. After imaging, the returns are transferred to a long-term storage site and eventually destroyed according to a specified retention schedule. Recycling of these resources are utilized wherever possible.

After data entry and imaging, the returns are sent to Post Processing where any errors are detected, corrected, and resolved through highly automated processing programs that check for a myriad of possible errors or conditions that need further analysis. Electronically filed tax returns are passed through those same programs to check for errors and accuracy. Errors that are detected by these computerized programs are corrected through PC's at individual work stations using on-line error resolution programs. These corrections may result in the issuance of notices of balance dues or changes in refunds.

Special Services

Special Services provides the forms and publication design services to all departmental offices. Other services provided to the department are purchasing and office supplies, security, telecommunication, transportation, forms and

equipment inventory, office layout and design, and maintenance of office machines and other equipment.

Taxpayer Services

Taxpayer Services provides taxpayer assistance and education, enforcement of the tax laws, and tax collection services. It also informs taxpayers of their rights and responsibilities under the state's tax laws and assists them in preparing returns for all tax programs. It coordinates communication between taxpayers and the department through offices located in Lincoln, Omaha, Grand Island, Norfolk, North Platte, and Scottsbluff.

Taxpayers' Assistance answers inquiries and provides instructions on preparing state tax returns, application of state tax statutes, rules, regulations, and policies. Taxpayers receive specialized attention through the availability of an automated telephone response system. The status of a current year individual income tax refund may be accessed through this system 24 hours a day, seven days a week.

The area takes corrective action when there are failures or irregularities in registration and reporting. The compliance area is responsible for obtaining the payment of delinquent taxes and securing the filing of nonfiled returns for all of the tax programs administered by the Department of Revenue, except motor fuels taxes.

Taxpayer Services enhances compliance efforts by developing and presenting tax-related educational programs. This area provides tax information and offers training to taxpayers through industry association meetings, civic organizations, tax practitioners, and community colleges statewide.

2003 Revenue Review

In 2003, 86.5 percent of all tax revenue collected by the State of Nebraska was collected by the Nebraska Department of Revenue. Tax collections for the year were \$3,183 million, an increase of \$194 million or 6.5 percent above 2002. The receipts from permits, fees, and licenses collected by the department were \$263 thousand, a decrease of 38.1 percent from the previous year.

Over three-quarters of the department's net tax receipts in 2003 were from state sales tax and income taxes. Net individual income tax receipts decreased \$14 million to \$1,150 million in 2003, a decrease of 1.2 percent from 2002. Net receipts from corporation income tax were \$142.3 million in 2003, up \$49.3 million or 53.0 percent from 2002. Net state sales and use tax receipts for 2003 totaled \$1,076 million, an increase of \$118.1 million or 12.3 percent above 2002. Sales tax receipts included \$160.4 million of sales tax on motor vehicles.

The largest share of tax revenue is deposited in the State General Fund. General Fund revenue sources accounted for 75.5 percent of the total revenue collected by the Department of Revenue in 2003. Sales and income taxes are the primary sources of General Fund revenue.

Motor fuels taxes and sales tax on motor vehicles are deposited in state highway funds. Revenue deposited in the Highway Trust Fund, Highway Allocation Fund, and the Highway Cash Fund accounted for 14.0 percent of revenue collections.

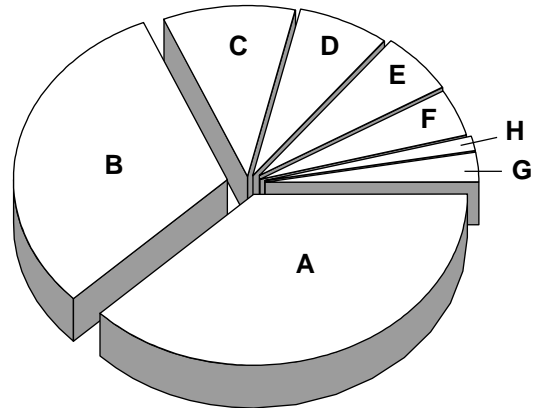
In 2003, 7.9 percent of revenue collections were distributed to local governments. City sales tax and county lodging tax are collected by the Nebraska Department of Revenue and distributed directly to cities and counties.

Revenue deposited in other governmental funds accounted for the remaining 2.6 percent of collections.

The major state revenue sources are described beginning on page 8. The descriptions include the basis and current tax rate, due dates of reports and payments, administering agencies or officials, and the manner of distribution of each tax or fee.

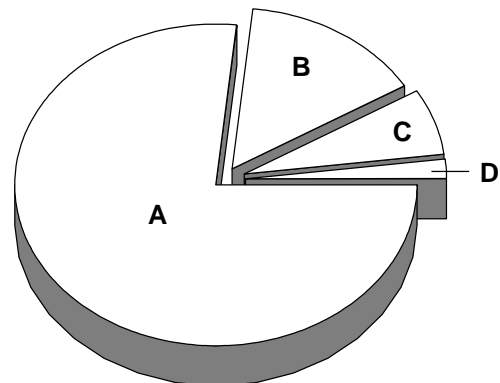
Sources of Revenue

A	Individual Income Tax	36.1%
B	State Sales and Use Tax	33.8%
C	Motor Fuels Taxes	9.0%
D	City Sales Tax	7.6%
E	Sales Tax on Motor Vehicles	5.0%
F	Corporation Income Tax	4.5%
G	Cigarette Tax	2.1%
H	Other Collections	1.9%



Distribution of Revenue

A	General Fund	75.5%
B	Highway and Road Funds*	14.0%
C	Local Governments	7.9%
D	Other Funds	2.6%



* Includes the Highway Trust Fund, Highway Allocation Fund, and Highway Cash Fund

2003 Revenue Legislation

The following is a summary of the major legislation passed by the 2003 Legislature that relates to taxes collected by the Nebraska Department of Revenue.

SALES AND USE TAX

Sales and Use Tax Rate

Beginning October 1, 2003, the Nebraska sales and use tax rate will remain at 5.5 percent. (LB 759)

New Services Subject to Tax

Beginning October 1, 2003, the following services are subject to tax:

- Recreational vehicle park services
- Repair and maintenance labor on tangible personal property, excluding motor vehicles
- Animal specialty services *
- Detective services
- Contractor labor **

* Animal specialty services does not include professional veterinary services and services performed on livestock.

** Taxable contractor labor excludes original construction of a structure, addition of a floor or room to an existing building, restoration or replacement of a damaged structure due to fire or natural disaster, construction or repair of structures used to generate or transmit electricity, and the major renovation of an existing building. (LB 759)

Sales Tax Exemption

Effective July 1, 2003, purchases of industrial machinery and equipment by another state or local governmental body are exempt from sales and use tax if the other state or local governmental body provides a similar exemption to Nebraska and its political subdivisions. (LB 168)

Streamlined Agreement

Nebraska is joining other states in enacting the Streamlined Sales and Use Tax Agreement. Beginning January 1, 2004, sales tax collection obligations will be simplified for both in-state retailers and out-of-state retailers making sales to Nebraska businesses and residents. The Agreement provides uniform definitions for key items in the tax base,

uniform rules for determining the location of a sale, uniform exemption certificates and a central point of administration for participating states. (LB 282)

Rental or Lease of Motor Vehicles

Beginning October 1, 2003, the rental or lease of a motor vehicle is subject to tax at the rate in effect on the date the vehicle is delivered to the lessee. (LB 381)

Newspaper Advertising Supplements

Beginning in October 1, 2003, sales and use tax applies to sales of newspaper advertising supplements delivered in this state unless the supplements are delivered by a printer directly or via common or contract carrier to a newspaper publisher. (LB 759)

INCOME TAX

Income Tax Rates and Standard Deduction

The individual and fiduciary income tax rate increases enacted for tax year 2003 have been made permanent. (LB 759)

A Nebraska standard deduction for tax year 2003 was established as follows:

- Single taxpayers - \$4,750
- Head of Household - \$7,000
- Married filing jointly - \$7,950
- Married filing separately - \$3,975

Higher standard deductions will be allowed for elderly and blind taxpayers. Beginning in 2004, the Nebraska standard deduction will be adjusted annually for inflation. (LB 596)

Refund Donations

For tax years 2003, 2004, and 2005, individuals may designate one dollar or more of an income tax refund as a donation to the Nebraska State Fair Foundation. Contributions to the Nebraska Campaign Limitation Cash Fund are amended to allow contributions of one dollar or more. (LB 72)

Business Child Care Credit

Implementation of the Business Child Care Credit enacted in 2001 has been further deferred to tax year 2007. (LB 283)

Bonus Depreciation

The add-back of federal bonus depreciation has been changed to include depreciation received under the federal Jobs and Growth Tax Act of 2003 for assets placed in service during 2003 and before December 31, 2005. Twenty-percent of the add-back may be subtracted from income beginning January 1, 2006 and continuing for the next four years. (LB 596)

Section 179 Expense

Assets in excess of twenty-five thousand dollars which are expensed under Internal Revenue Code section 179 must be added back to federal adjusted gross income (individuals) or federal taxable income (corporations and fiduciaries). Twenty-percent of the add-back may be subtracted from income beginning January 1, 2006 and continuing for the next four years. (LB 596)

Economic Incentives

Beginning January 1, 2004, the Employment Expansion and Investment Incentive Act is changed to apply only in counties with populations less than 25,000 or in any designated enterprise zone. An application fee is established and new thresholds for earning credits are set at five new full-time employees, \$250,000 in investment, and payment of a qualifying wage. The credits allowed are changed to \$3,000 for each new employee and \$2,750 for each \$50,000 of new investment. The credits are refundable and must be recaptured if the thresholds are not met. (LB 608)

Estate Tax

The estate tax calculation has been changed for decedents dying on or after January 1, 2003. (LB 759)

County Lodging Tax

All counties, except for Douglas County which is currently permitted to impose an additional two percent lodging tax, may impose an additional two percent lodging tax for a County Improvement Fund. (LB 726)

MISCELLANEOUS

Financial Institution

Beginning in tax year 2003, a financial institution is permitted to organize as a limited liability company. (LB 127)

Homestead Exemption

For applications filed in 2004 and after, the beginning date for filing an application for the homestead exemption is changed from April 1st to February 1st. (LB 192)

The definition of a veteran of the Vietnam War was changed to include persons who served on active duty in the Republic of Vietnam between February 28, 1961 and May 7, 1975. (LB 799)

Late Payment Fees

Beginning August 31, 2003, the State Treasurer is authorized to charge a fee for electronic payments that are not accepted. (LB 354)

Cigarette Tax

The cigarette tax rate increases enacted in 2002 have been made permanent. (LB 759)

The provisions relating to the reporting requirements under the Master Settlement Agreement for cigarettes and roll-your-own tobacco have been changed effective August 31, 2003. All manufacturers that are either participating in the Master Settlement Agreement or are nonparticipating members but are making deposits into escrow are required to make a certification of cigarettes and roll-your-own tobacco by brand family. Penalties for violating the provisions of the law consist of revocations of the wholesaler's stamping license and fines. (LB 572)

Charitable Gaming

Beginning April 3, 2003, the use of bingo card monitoring devices without the need to print paper copies for bingo players is permitted. (LB 429)

Nebraska Revenue Sources

Source:	Income Tax
Basis and Rate:	For individuals, the tax is calculated using a four bracket, graduated rate schedule based on Nebraska taxable income. The tax rates range from 2.56 percent to 6.84 percent. Income brackets and rates are displayed on page 17. The corporation income tax rate is 5.58 percent of the first \$50,000 of Nebraska taxable income and 7.81 percent of income over \$50,000.
Due Date:	Returns and payments are due on the federal return and payment dates. Withholding returns and payments are due the last day of the month following the preceding annual or quarterly reporting period and the 15th day of the month following the preceding monthly reporting period.
Administered by:	Nebraska Department of Revenue
Distribution:	General Fund
Source:	Financial Institutions Tax
Basis and Rate:	The tax rate is 47 cents per \$1,000 average deposits, limited by the institution's net financial income multiplied by 3.81 percent.
Due Date:	On or before the 15th day of the third month following the close of the taxable year of the financial institution.
Administered by:	Nebraska Department of Revenue
Distribution:	General Fund
Source:	Sales and Use Tax
Basis and Rate:	The tax rate is 5.5 percent of the gross receipts from sales of tangible personal property and certain taxable services. Additional local option taxes of .5, 1, or 1.5 percent may be approved by local voters.
Due Date:	Reports and payments are due the 25th day of the month for each preceding monthly, quarterly, or annual reporting period.
Administered by:	Nebraska Department of Revenue
Distribution:	State sales tax on motor vehicles, trailers, and semi-trailers is deposited in the Highway Trust Fund. All other state sales tax is deposited in the General Fund. Beginning October 1, 2003, state sales tax proceeds from the sale of motor vehicles, trailers, and semi-trailers that exceed 5 percent are deposited in the General Fund.
Source:	Aircraft Fuels Tax
Basis and Rate:	The tax rate for aviation gasoline is 5 cents per gallon and the tax rate for aviation jet fuel is 3 cents per gallon. The tax on aircraft fuel used for licensed aircraft schools is refundable.
Due Date:	Returns and payments are due on the 20th of each month for the preceding month.
Administered by:	Nebraska Department of Revenue
Distribution:	Department of Aeronautics Cash Fund.
Source:	Alcoholic Beverages Tax
Basis and Rate:	Prior to July 1, 2003, the excise tax rates on alcoholic beverages were as follows: beer, 23 cents per gallon; wines containing 14 percent or less alcohol, 75 cents per gallon; wine and other dilute alcoholic beverages containing more than 14 percent alcohol, except for wines produced in farm wineries, \$1.35 per gallon; wine produced in farm wineries, 5 cents per gallon; alcohol and spirits, \$3.00 per gallon. Beginning July 1, 2003, the excise tax rates on alcoholic beverages were as follows: beer, 31 cents per gallon; all wines (except for wine produced in farm wineries), 95 cents per gallon; wine produced in farm wineries, 6 cents per gallon; alcohol and spirits, \$3.75 per gallon.
Due Date:	Reports and payments are due the 25th of each month for the preceding month.
Administered by:	Nebraska Liquor Control Commission
Distribution:	General Fund.
Source:	Charitable Gaming Taxes
Basis and Rate:	The tax on bingo is 3 percent of gross receipts from each bingo occasion. The tax on pickle cards is 10 percent of the definite profit of each pickle card unit sold by a licensed distributor. The tax on county/city lotteries is 2 percent of the gross proceeds of each lottery. The tax on lotteries and raffles conducted by nonprofit organizations is 2 percent of the gross proceeds of each lottery with gross proceeds of more than \$1,000 or each raffle with gross proceeds of more than \$5,000.
Due Date:	For organizations conducting bingo, a lottery, or a raffle, and for counties, cities or villages conducting a lottery, reports and payments are due the last day of the month for the preceding quarterly period. For pickle card distributors, reports and payments are due the last day of the month for the preceding monthly period.
Administered by:	Nebraska Department of Revenue
Distribution:	Forty percent of the tax is deposited in the Charitable Gaming Operations Fund. The remaining sixty percent of the tax is deposited in the General Fund. All unused operation funds will be transferred to the Compulsive Gamblers Assistance Fund. All lottery receipts are deposited in the State Lottery Operation Fund.

Source:	Cigarette Tax
Basis and Rate:	The cigarette tax rate is 64 cents on packages containing 20 or fewer cigarettes and 80 cents on packages containing 25 cigarettes. The basic rate is 1.7 cents per cigarette. The rate increase that was originally in effect for a two-year period was made permanent by LB 759.
Due Date:	Reports are due the tenth of each month for the preceding monthly period.
Administered by:	Nebraska Department of Revenue
Distribution:	The cigarette tax is distributed as follows: General Fund, 21 cents reduced by \$3,000,000 (from July 1, 1994 to July 1, 2009) which is deposited in the Municipal Infrastructure Redevelopment Fund; Nebraska Outdoor Recreation Development Cash Fund, 1 cent; Department of Health and Human Services Finance and Support Cash Fund, 3 cents; Two cents is a fiscal year payment of \$1,000,000 to the City of Primary Class Development Fund (Lincoln) and \$1,500,000 to the City of Metropolitan Class Development Fund (Omaha); Building Renewal Allocation Fund, 7 cents; Information Technology Infrastructure Fund, 2 cents; Cash Reserve Fund, 28 cents.
Source:	Corporation Occupation Tax
Basis and Rate:	The occupation tax amounts have doubled from their previous rates since they are now collected every two years. For domestic corporations, the tax rate is graduated, based upon the amount of domestic paid up capital stock. The tax rate ranges from \$26 for corporations with \$10,000 or less domestic capital stock, to \$23,990 for corporations with over \$100,000,000 of capital stock. For foreign corporations, the tax rate is based on the amount of property employed in Nebraska. The rate ranges from \$52 for foreign corporations with property valued at \$10,000 or less, to \$30,000 for foreign corporations with over \$20,000,000 of property in Nebraska. A fee of \$20 is levied against nonprofit corporations. Domestic and foreign corporation occupation taxes are due on a biennial basis and are collected in even numbered years. For nonprofit corporations, the taxes are collected in odd numbered years.
Due Date:	The reports and payments for domestic and foreign corporations are due March 1 and delinquent on April 15 of each even numbered year. Nonprofit biennial reports and payments are due April 1 and delinquent on June 1 of each odd numbered year.
Administered by:	Secretary of State
Distribution:	General Fund
Source:	Documentary Stamp Tax
Basis and Rate:	Deeds are taxed at the rate of \$1.75 per \$1,000 of value or fraction thereof.
Due Date:	Stamps are affixed prior to recording.
Administered by:	The tax is collected by the County Register of Deeds then remitted to the Nebraska Department of Revenue.
Distribution:	Counties retain 50 cents from each \$1.75 of tax collected. Beginning January 1, 2004, twenty-five cents of the remaining \$1.25 will be credited to the Homeless Shelter Assistance Trust Fund and \$1.00 will be credited to the Affordable Housing Trust Fund. From January 1, 2002 through December 31, 2003, the \$1.25 was credited as follows: fifty cents to the General Fund, fifty cents to the Affordable Housing Trust Fund, and twenty-five cents to the Homeless Shelter Assistance Trust Fund.
Source:	Fire Marshal Tax
Basis and Rate:	Gross direct writing premiums and assessments received for fire insurance on all business done in the state are subject to taxation. Foreign and alien insurance companies pay .75 percent; domestic mutual companies and assessment associations pay .375 percent.
Due Date:	Payments are due annually by March 1.
Administered by:	Department of Insurance
Distribution:	Fire Insurance Tax Fund
Source:	Insurance Premium Tax
Basis and Rate:	For all domestic and foreign companies (except fraternal beneficiary associations) the tax rate is 1 percent of the gross amount of direct writing premiums for business done in Nebraska, except that for group sickness and accident insurance the rate is .5 (five-tenths) percent.
Due Date:	Payments are due annually by March 1. Quarterly prepayments of tax by all insurers with net tax liability for the previous tax year equal to or greater than \$4,000 are due April 15, June 15, and September 15. The tax paid must equal 25 percent of either (1) the total tax paid for the preceding taxable year or, (2) 80 percent of the actual tax due for the current taxable year.
Administered by:	Department of Insurance
Distribution:	Forty percent of the tax is deposited in the General Fund and 10 percent in the Mutual Finance Assistance Fund. The remaining fifty percent is deposited in the Insurance Tax Fund and distributed as follows: 10 percent less \$100,000 to the counties; \$100,000 to the Nebraska Local Government Innovation and Restructuring Fund; 30 percent to the Municipal Equalization Fund; and 60 percent to school districts.

Source: Litter Fee

Basis and Rate: The fee applies to manufacturers, wholesalers and retailers with annual gross proceeds of at least \$100,000 from the sale of certain products. Retailers are required to pay the fee on sales of: (1) food for human consumption, beverages, soft drinks, carbonated water, liquor, wine, beer, and other malt beverages, unless sold by retailers solely for consumption indoors on the retailer's premises; (2) food for pet consumption; (3) cigarettes and other tobacco products; (4) household paper and household paper products; (5) cleaning agents; and (6) kitchen supplies. Manufacturers and wholesalers are required to pay the fee on sales of all of the items listed above for retailers, as well as glass containers, metal containers, and plastic or fiber containers made of synthetic materials.

The rate is \$175 per \$1,000,000 (.000175) of gross sales of products subject to the fee.

Due Date: Reports and payments are due October 1, for the preceding July 1 to June 30 period.

Administered by: Nebraska Department of Revenue

Distribution: Litter fees are deposited in the Nebraska Litter Reduction and Recycling Fund.

Source: Lodging Tax

Basis and Rate: The state tax rate is 1 percent of the gross receipts from charges for hotel occupancy. Counties may adopt a tax of .5, 1, 1.5 or 2 percent. Beginning August 31, 2003, all counties may impose an additional local tax of up to 2 percent. Prior to this date, only Douglas County was allowed to impose the additional local tax.

Due Date: Reports and payments are due the 25th day of the month for each preceding monthly reporting period.

Administered by: Nebraska Department of Revenue

Distribution: The state lodging tax is deposited in the State Visitors Promotion Cash Fund. Receipts from the county lodging tax are paid to the County Visitors Promotion Fund and the County Visitors Improvement Fund.

Source: Marijuana and Controlled Substances Tax

Basis and Rate: The tax is imposed for the possession or acquisition of marijuana and controlled substances in Nebraska. Payment of the tax does not provide immunity for a dealer from criminal prosecution under state or federal law. Tax rates are: for marijuana, \$100 per ounce or portion of an ounce; for controlled substances by weight, \$150 per gram or portion thereof; and for controlled substances not sold by weight, \$500 per each 50-dosage unit or portion of a unit.

Due Date: The tax must be paid to the Nebraska Department of Revenue immediately upon acquisition or possession of marijuana or controlled substances in Nebraska.

Administered by: Nebraska Department of Revenue

Distribution: Five percent of the proceeds are credited to the Marijuana and Controlled Substances Tax Administration Cash Fund. Of the remaining proceeds, 50 percent is returned to the county from which the proceeds originated for credit to the County Drug Law Enforcement and Education Fund of the county. All remaining funds, including those which did not originate in a county are credited to the Nebraska State Patrol Drug Control and Education Cash Fund.

Source: Mechanical Amusement Devices Tax

Basis and Rate: A license fee and occupation tax are imposed on operators and distributors of mechanical amusement devices, such as coin-operated video games. Beginning on January 1, 2000, no license fees are required. The occupation tax is \$35 per device placed in operation prior to July 1 of each year and \$20 per machine placed in operation on or after July 1 of each year.

Due Date: Occupation tax decals expire on December 31 of each year, regardless of when they were issued, and must be renewed on or before January 1.

Administered by: Nebraska Department of Revenue

Distribution: General Fund

Source: Motor Fuels Tax

Basis and Rate: The motor fuels fixed tax rate is 12.5 cents per gallon. Added to the fixed tax rate is the variable tax rate which is set semiannually beginning July 1, 1998. The variable portion of the tax rate is determined by multiplying the average statewide cost of motor vehicle fuels purchased by the State of Nebraska by the variable excise tax rate. The tax rate is also adjusted to offset the amount of revenue not collected due to the ethanol producer credit.

For 2003 the semiannual tax rates are as follows: January through June - 24.6 cents; July through December - 24.6 cents.

Due Date: All returns and payments are due on the 20th of each month for the preceding month.

Administered by: Nebraska Department of Revenue

Distribution: Two cents of the fixed portion of the motor fuels tax rate is credited to the Highway Allocation Fund. The remaining 10.5 cents of the fixed portion is credited to the Highway Trust Fund. Revenue generated by the variable portion of the tax rate is credited to Highway Cash Fund. Motor fuels tax revenue credited to the Highway Trust Fund is combined with other sources of highway user revenue and distributed to the Highway Cash Fund (53 1/3 percent) and the Highway Allocation Fund (46 2/3 percent). Highway Allocation Fund revenue is distributed 50 percent to cities and 50 percent to counties.

Source: Motor Vehicle Registration Fees

Basis and Rate: Fees are imposed on new and renewal registrations of motor vehicles, trailers, motorcycles, semi-trailers, and snowmobiles. The fee varies depending on the type of vehicle registered. In addition to the registration fee, there is a \$1.50 charge to be credited to the Department of Motor Vehicles Cash Fund, a \$1.50 charge to be credited to the State Recreation Road Fund, and an issuance fee of \$2.00 (\$5.00 if the vehicle belongs to a nonresident) which is retained by the county. A \$30 fee for personalized message plates is credited to the Department of Motor Vehicles Cash Fund.

Due Date: For motor vehicles, the annual payment due date depends on the vehicle purchase date. For motor carriers, payments are due January 1.

Administered by: The fees are collected by the county treasurers, then remitted to the Department of Motor Vehicles.

Distribution: The remaining registration fees are credited to the Highway Trust Fund. The General Fund is credited with all driving record fees and driver reinstatement fees.

Source: Organization and Qualification Fees

Basis and Rate: A filing fee is imposed on Nebraska corporations at the time they file for Articles of Incorporation in order to qualify to do business in Nebraska. The fee is based on the amount of authorized capital stock.

Foreign corporations pay a filing fee plus miscellaneous charges to qualify to do business in Nebraska. A filing fee applies to nonprofit corporations and limited liability partnerships. Fees are also charged for filing of amendments to the articles of incorporation filing articles of dissolution, change of registered agent and other registration documents.

Due Date: For domestic corporations, fees are due at times of incorporation. For foreign corporations, fees are due at time of qualification or domestication. For limited liability partnerships, fees are due at times of organization.

Administered by: Secretary of State

Distribution: General Fund; except, two-thirds of domestic and corporate filing fees are credited to General Fund and one-third to Corporation Cash Fund.

Source: Pari-mutuel Wagering Tax

Basis and Rate: No tax is imposed for meets conducted on Nebraska State Fairground property. For all other meets, amounts wagered over \$10,000,000 but less than or equal to \$73,000,000 are taxed at a rate of 2.5 percent. Amounts in excess of \$73,000,000 are taxed at a rate of 4 percent. A tax credit equal to 2 percent of the first taxable \$70,000,000 is allowed for capital improvements and maintenance. An additional tax of one-half of one percent is imposed on wagers placed by telephone.

Due Date: Reports and payments are due the tenth day of each month for the preceding month.

Administered by: Nebraska Department of Revenue

Distribution: The one-half percent tax on wagers placed by telephone is deposited in the Racing Commission's Cash Fund. All other revenue is deposited in the General Fund.

Source:	Petroleum Release Remedial Action Fee
Basis and Rate:	The fee is nine-tenths (.009) of one cent per gallon on gasoline and gasohol and three-tenths of one cent per gallon on other petroleum products.
Due Date:	Reports and payments are due each on the 20th of each month for the preceding monthly period.
Administered by:	Nebraska Department of Revenue
Distribution:	An amount not exceeding \$28,000 is deposited in the Petroleum Release Remedial Action Collection Fund. The remainder is deposited in the Petroleum Release Remedial Action Cash Fund.
Source:	Severance and Conservation Tax
Basis and Rate:	The severance tax is based on the value of oil and gas severed. The rate is 2 percent for stripper wells, 3 percent for non-stripper wells, and 3 percent for natural gas. The conservation rate is .35 percent on the value of oil and gas severed.
Due Date:	Reports and payments are due the last day of each month for the preceding month in which resources were severed.
Administered by:	Nebraska Department of Revenue
Distribution:	Tax on gas or oil severed from public school lands is deposited in the permanent school fund. For all other lands, 1 percent of the gross tax receipts is deposited in the Severance Tax Administration Fund, up to \$300,000 may be appropriated to the State Energy Office Cash Fund, up to \$30,000 may be appropriated to the Public Service Commission for administration of the Municipal Rate Negotiations Revolving Loan Fund, and the remainder is deposited in the permanent school fund. Revenue from the conservation tax is deposited in the Oil and Gas Conservation Fund.
Source:	Tire Fee
Basis and Rate:	A fee of \$1.00 per tire is due on each retail sale in Nebraska of a qualified tire. The fee is also due on every tire included with a new vehicle, and every new tire a motor vehicle dealer places on a previously owned vehicle. Tires sold specifically for off-road use and recapped or regrooved tires are not subject to the fee.
Due Date:	Reports and payments are due the 25th of each month for the preceding month.
Administered by:	Nebraska Department of Revenue
Distribution:	Fees are credited to the Waste Reduction & Recycling Incentive Fund.
Source:	Tobacco Products Tax
Basis and Rate:	The tax is imposed on the first owner of tobacco products imported, manufactured or sold in Nebraska. Tobacco products include those forms of tobacco other than cigarettes prepared as to be suitable for chewing or smoking. The tax rate is 20 percent of the net invoice price of the tobacco products.
Due Date:	Reports are due the tenth of each month for the preceding monthly period.
Administered by:	Nebraska Department of Revenue
Distribution:	Tobacco Products Administration Cash Fund
Source:	Transfer Tax (Estate and Generation-Skipping Transfer Tax)
Basis and Rate:	<p>The transfer tax is comprised of an estate tax and a generation-skipping transfer tax. For estates of persons dying on or after January 1, 2003 and before July 1, 2003, the estate tax applies to filers of Federal Forms 706, 706NA, or 706-QDT, if the deceased was a resident of Nebraska or owned real property in Nebraska at the time of death. For estates of persons dying on or after July 1, 2003, the estate tax applies to estates with a federal taxable estate of one million dollars or more, regardless of whether or not a federal form is filed, if the deceased was a resident of Nebraska or owned real property in Nebraska at the time of death.</p> <p>For estates of persons dying on or after January 1, 2003 and before July 1, 2003, the estate tax ranges from .8 percent for taxable estates between \$40,000 and \$90,000 to 16 percent for taxable estates greater than \$10,040,000. For estates of persons dying on or after July 1, 2003, the estate tax is 41 percent of taxable estates up to \$100,000 plus an additional tax of up to 16 percent of the excess amount over \$100,000.</p> <p>The generation-skipping transfer tax applies to transfers in which a federal generation-skipping transfer tax is imposed, where the property of a Nebraska resident is transferred or distributed, or a nonresident transfers Nebraska real estate or any tangible personal property situated in Nebraska. The tax rate for generation-skipping transfers is 16 percent.</p>
Due Date:	Estate tax is due 12 months after the death of the decedent. Generation-skipping transfer tax is due on the due date for filing the related federal return.
Administered by:	Nebraska Department of Revenue
Distribution:	General Fund

Source: **Uranium Severance Tax**

Basis and Rate: The tax is levied on the value of the uranium severed from the soil of Nebraska. A \$5,000,000 exemption is allowed before the tax is applied. The tax rate is 2 percent of the value of the uranium produced each year in excess of \$5,000,000 gross value.

Due Date: Reports and payments are due the last day of each month for the preceding month in which uranium was severed.

Administered by: Nebraska Department of Revenue

Distribution: General Fund

Source: **Waste Reduction and Recycling Fee**

Basis and Rate: The fee is \$25 for each business location with net taxable sales of tangible personal property of \$50,000 or more.

Due Date: Reports and payments are due October 1, for the preceding July 1 to June 30 period.

Administered by: Nebraska Department of Revenue

Distribution: Waste Reduction and Recycling Incentive Fund

Miscellaneous State Taxes and Other Revenues

In addition to the taxes and fees mentioned above, Nebraska government receives money from numerous other minor sources. Various business and franchise taxes supply small amounts of revenue to the State General Fund each year. In addition, the state receives several million dollars annually from nontax revenue sources. Nontax revenue sources include license, permit, and inspection fees; income from state lands, buildings, and equipment; and some private sources. An important source of revenue is interest on the investment of state funds.

Table 1 — State Funds Distributed to Local Government Subdivisions for Fiscal Years 2000-2001, 2001-2002, and 2002-2003

CATEGORIES OF STATE AID	2000-2001	2001-2002	2002-2003
Homestead Exemption	\$35,856,411	\$37,784,370	\$40,906,159
Insurance Premium Distribution	2,478,099	2,518,997	2,560,735
Highway User Revenue Distribution (County - Estimated)	88,639,731	81,856,545	93,463,590
Highway User Revenue Distribution (Cities - Estimated)	90,322,910	82,331,985	93,834,325
State Aid to Natural Resource Districts	2,301,138	2,209,092	1,725,853
State Aid to Municipalities	17,531,500	16,830,240	13,148,625
State Aid to Counties	7,393,808	7,098,056	5,545,356
County Property Tax Relief	6,007,165	6,007,165	4,505,374
State Aid to Community Colleges	91,757,438	63,827,156	65,051,607
Annual Aid to Education	561,300,443	643,574,519	661,873,715
Special Education Payments	124,088,399	129,734,659	130,148,014
State Temporary School Fund	30,632,216	27,887,738	24,229,590
Construction Grants Program	-	-	-
Aid to Airports	1,243,321	1,062,877	1,002,967
Resources Development Fund	3,201,789	-	2,786,014
Municipal Infrastructure Redevelopment Fund	3,050,000	3,050,000	3,050,000
Municipal Equalization	10,477,119	11,397,149	12,542,762
MEF Rollover to MIRF	-	-	-
MEF Rollover to Aid to Municipalities	3,541,234	2,734,808	1,006,000
Total Tax Dollars Distributed	\$1,079,822,721	\$1,119,905,356	\$1,157,380,686

Table 2 — Chronology of Nebraska Income Tax Rates and Sales Tax Rates

EFFECTIVE DATE	INDIVIDUAL INCOME TAX RATE (PERCENTAGE OF FEDERAL INCOME TAX)	CORPORATION INCOME TAX RATE ¹	WITHHOLDING RATE (PERCENTAGE OF FEDERAL TAX WITHHELD)	NEBRASKA SALES TAX RATE	FOOD SALES TAX CREDIT (PER ELIGIBLE INDIVIDUAL)
June 1, 1967	none	none	none	2.5%	-0-
January 1, 1968 ²	10%	2%	10%	2.5%	7.00
January 1, 1969 ²	10%	2%	10%	2%	7.00
January 1, 1970	13%	2.6%	12%	2.5%	7.00
January 1, 1971	10%	2%	10%	2.5%	7.00
January 1, 1972	15%	3%	10%	2.5%	10.00
January 15, 1972	15%	3%	15%	2.5%	10.00
January 1, 1973 ³	13%	3.25%	15%	2.5%	10.00
July 1, 1973 ³	13%	3.25%	13%	2.5%	10.00
January 1, 1974	11%	2.75%	11%	2.5%	13.00
January 1, 1975 ³	12%	3% and 3.3%	10%	2.5%	16.00
May 5, 1975 ³	12%	3% and 3.3%	11%	2.5%	16.00
July 1, 1975 ³	12%	3% and 3.3%	13%	2.5%	16.00
January 1, 1976 ³	17%	4.25% and 4.675%	15%	2.5%	16.00
September 1, 1976 ³	17%	4.25% and 4.675%	17%	3%	16.00
January 1, 1977 ³	18%	4.5% and 4.95%	17%	3%	20.00
July 1, 1977 ³	18%	4.5% and 4.95%	18%	3.5%	20.00
January 1, 1978	16%	4% and 4.4%	16%	3%	20.00
January 1, 1979	18%	4.5% and 4.95%	18%	3%	20.00
December 1, 1979	18%	4.5% and 4.95%	none	3%	20.00
January 1, 1980 ³	15%	3.75% and 4.125%	17%	3%	28.00
January 1, 1981	15%	3.75% and 4.125%	15%	3%	28.00
January 1, 1982 ³	18%	4.5% and 6.3%	15%	3%	28.00
May 1, 1982	18%	4.5% and 6.3%	15%	3.5%	28.00
July 1, 1982	18%	4.5% and 6.3%	19%	3.5%	28.00
January 1, 1983 ³	20%	5% and 7%	19%	3.5%	21.00
July 1, 1983 ⁴	20%	5% and 7%	20%	4%	21.00
January 1, 1984 ³	19%	4.75% and 6.65%	20%	4%	-0-
April 1, 1984	19%	4.75% and 6.65%	20%	3.5%	-0-
July 1, 1984	19%	4.75% and 6.65%	18%	3.5%	-0-
January 1, 1985 ³	20%	5% and 7%	19%	3.5%	-0-
January 1, 1986	19%	4.75% and 6.65%	19%	3.5%	-0-
January 1, 1987	*	4.75% and 6.65%	19%	4%	-0-
March 1, 1987	*	4.75% and 6.65%	21%	4%	-0-
January 1, 1988 ⁵	*	4.75% and 6.65%	Table	4%	-0-
January 1, 1989	*	4.75% and 6.65%	Table	4%	-0-
January 1, 1990 ³	*	5.17% and 7.24%	Table	4%	-0-
July 10, 1990	*	5.17% and 7.24%	Table	5%	-0-
January 1, 1991	*	5.58% and 7.81%	Table	5%	-0-
January 1, 1992 ⁶	*	5.58% and 7.81%	Table	5%	-0-
January 1, 1993	*	5.58% and 7.81%	Table	5%	-0-
January 1, 1994	*	5.58% and 7.81%	Table	5%	-0-
January 1, 1995	*	5.58% and 7.81%	Table	5%	-0-
January 1, 1996	*	5.58% and 7.81%	Table	5%	-0-
January 1, 1997	*	5.58% and 7.81%	Table	5%	-0-
July 1, 1998	*	5.58% and 7.81%	Table	4.5%	-0-
July 1, 1999	*	5.58% and 7.81%	Table	5%	-0-
January 1, 2000	*	5.58% and 7.81%	Table	5%	-0-
January 1, 2001	*	5.58% and 7.81%	Table	5%	-0-
January 1, 2002	*	5.58% and 7.81%	Table	5%	-0-
October 1, 2002	*	5.58% and 7.81%	Table	5.5%	-0-
January 1, 2003	*	5.58% and 7.81%	Table	5.5%	-0-

¹ The corporation franchise or income tax rate was 20% of the individual income tax rate from January 1, 1968 through December 31, 1972. From January 1, 1973 through December 31, 1974, the corporate tax rate was 25% of the individual rate. From January 1, 1975 through December 31, 1981, the corporate tax rate was 25% of the individual rate for the first \$25,000 of taxable income and 27.5% of the individual rate for the excess over \$25,000. Beginning on January 1, 1982, the corporate tax rate is 25% of the individual rate for the first \$50,000 of taxable income and 35% of the individual rate for the excess over \$50,000. Beginning on January 1, 1986, financial institutions are not subject to corporate income tax, but rather pay a franchise tax of 40 cents per \$1,000 of average deposits, limited by the institution's net financial income multiplied by 3.25%.

Beginning with tax year 1987, the corporation income tax rate is calculated as a percent of the primary individual rate. For the first \$50,000 of Nebraska taxable income the rate is 150.7% of the primary individual rate. For taxable income in excess of \$50,000 the rate is 211% of the primary individual rate.

For tax year 1990, the financial institutions tax rate is 43 cents per \$1,000 of average deposits, limited by the institutions net financial

income multiplied by 3.53%. Beginning with tax year 1991, the tax rate is 47 cents and the limitation amount is 3.81%.

² The withholding rate effective June 25, 1968 was 10% or 9% if the Federal surcharge was withheld. This provision was effective until January 1, 1970.

³ The individual income tax rate was changed during the tax year.

⁴ The sales tax rate was changed by the State Board of Equalization to 4% for nine months to raise \$30 million.

⁵ Effective for wages paid on or after January 1, 1988, tables and rate schedules published in the Nebraska Circular EN are used to determine the amount of withholding.

⁶ For tax year 1992, a depreciation surcharge equal to 2% of all depreciation, except on motor vehicles, is payable with the income tax return. C corporations are also subject to a corporate surtax equaling 1.17% of all taxable income over \$200,000.

* **LB 773, 1987 Legislative Session, revised the Nebraska individual income tax. Beginning with tax year 1987, tax computations are based on Nebraska taxable income rather than federal tax liability. A schedule of the tax rates from 1988 to 2002 is shown on page 17.**

INCOME TAXES

The Nebraska Revenue Act of 1967 established the income tax as a major state revenue source. The state income tax, which was first collected in 1968, includes individual, fiduciary, and corporation income taxes. Revenue from income tax is deposited in the General Fund.

Individual Income Tax

The Nebraska individual income tax is imposed for each taxable year on the entire income of every resident individual. A Nebraska full-year resident must file a Nebraska individual income tax return if he or she is required to file a federal return and report a federal liability. A state filing is also required if an individual has \$5,000 or more of Nebraska adjustments to federal adjusted gross income, such as state and local bond interest. Nonresident and partial-year resident individuals are taxed on income that is derived from Nebraska sources.

Income tax is calculated as a percentage of Nebraska taxable income using a four-bracket graduated rate schedule. Additional taxes are computed on federal alternative minimum tax and premature and lump-sum distributions from qualified retirement plans at a rate equal to 29.6 percent of the federal tax amount. Nebraska taxable income starts with federal adjusted gross income, adds

interest from non-Nebraska state and local government obligations, and subtracts U.S. government obligations and other adjustments decreasing income. For 2002, a standard deduction equal to the federal amount or federal itemized deductions less state and local income tax is allowed as a deduction. These deductions, together with the personal exemption credit (which is \$99 for tax year 2003) are reduced for higher income taxpayers. An additional tax which phases out the benefit of lower tax rates in the first income brackets is also computed by higher income taxpayers. The income threshold is \$139,500 in 2003 and will be adjusted for inflation in future years.

The following tables display the tax rates, income brackets, personal exemption amounts, and standard deduction amounts used to determine individual income tax liability for tax years 1988 through 2003:

TAX RATES BY BRACKET, 1988-2003				
Year	Rate by Bracket			
	1	2	3	4
1988	2.00	3.15	5.00	5.90
1989	2.00	3.10	4.80	5.90
1990	2.20	3.36	5.21	6.41
1991	2.37	3.63	5.62	6.92
1992	2.37	3.63	5.62	6.92
1993	2.62	3.65	5.24	6.99
1994	2.62	3.65	5.24	6.99
1995	2.62	3.65	5.24	6.99
1996	2.62	3.65	5.24	6.99
1997	2.51	3.49	5.01	6.68
1998	2.51	3.49	5.01	6.68
1999	2.51	3.49	5.01	6.68
2000	2.51	3.49	5.01	6.68
2001	2.51	3.49	5.01	6.68
2002	2.51	3.49	5.01	6.68
2003	2.56	3.57	5.12	6.84

TAX BRACKETS BY FILING STATUS FOR TAX YEARS 1987-1992				
Bracket	Single Individuals	Heads of Household	Married Filing Joint	Married Filing Separate
1	\$ 0-1,800	\$0-2,500	\$0-3,000	\$0-1,500
2	\$1,800-16,800	\$2,500-23,000	\$3,000-28,000	\$1,500-14,000
3	\$16,800-27,000	\$23,000-38,000	\$28,000-45,000	\$14,000-22,500
4	Over \$27,000	Over \$38,000	Over \$45,000	Over \$22,500
TAX BRACKETS BY FILING STATUS FOR TAX YEARS 1993-2003				
Bracket	Single Individuals	Heads of Household	Married Filing Joint	Married Filing Separate
1	\$0-2,400	\$0-3,800	\$0-4,000	\$0-2,000
2	\$2,400-17,000	\$3,800-24,000	\$4,000-30,000	\$2,000-15,000
3	\$17,000-26,500	\$24,000-35,000	\$30,000-46,750	\$15,000-23,375
4	Over \$26,500	Over \$35,000	Over \$46,750	Over \$23,375

PERSONAL EXEMPTION & STANDARD DEDUCTION AMOUNTS 1988-2003						
Year	Personal Exemption		Standard Deduction ¹			
	Deduction	Credit	Single	HH	MJ	MS
1988	\$1,130	—	\$3,000	\$4,400	\$5,000	\$2,500
1989	\$1,180	—	\$3,100	\$4,550	\$5,200	\$2,600
1990	\$1,230	—	\$3,250	\$4,750	\$5,450	\$2,725
1991	\$1,290	—	\$3,400	\$5,000	\$5,700	\$2,850
1992	\$1,360	—	\$3,600	\$5,250	\$6,000	\$3,000
1993	—	\$ 65	\$3,700	\$5,450	\$6,200	\$3,100
1994	—	\$ 69	\$3,800	\$5,600	\$6,350	\$3,175
1995	—	\$ 69	\$3,900	\$5,750	\$6,550	\$3,275
1996	—	\$ 72	\$4,000	\$5,900	\$6,700	\$3,350
1997	—	\$ 86	\$4,150	\$6,050	\$6,900	\$3,450
1998	—	\$ 88	\$4,250	\$6,250	\$7,100	\$3,550
1999	—	\$ 89	\$4,300	\$6,350	\$7,200	\$3,600
2000	—	\$ 91	\$4,400	\$6,450	\$7,350	\$3,675
2001	—	\$ 94	\$4,550	\$6,650	\$7,600	\$3,800
2002	—	\$ 97	\$4,700	\$6,900	\$7,850	\$3,925
2003	—	\$ 99	\$4,750	\$7,000	\$7,950	\$3,975

¹The following abbreviations are used: HH, Heads of households; MJ, Married filing joint. MS, Married filing separate.

Fiduciary Income Tax

The fiduciary income tax has two parts. If the estate or trust is set up as a conduit for income distribution to the beneficiaries, income is taxed at the beneficiary level. Where income is retained by the estate or trust, it is subject to tax on its Nebraska taxable income at fiduciary rates. The tax on fiduciaries is calculated using the same rates used to calculate individual income tax, however the income brackets are different. The following tables display the brackets and tax rates for tax years 1988 - 2003.

		TAX RATE					
Bracket	Taxable Income	1988	1989	1990	1991	1992	1993
1	\$ 0-500	2.0%	2.0%	2.2%	2.37%	2.37%	2.62%
2	\$ 500-4,700	3.15%	3.10%	3.36%	3.63%	3.63%	3.65%
3	\$ 4,700-7,550	5.0%	4.8%	5.21%	5.62%	5.62%	5.24%
4	Over \$7,550	5.9%	5.9%	6.41%	6.92%	6.92%	6.99%

		TAX RATE					
Bracket	Taxable Income	1994-1996	1997-1999	2000	2001	2002	2003
1	\$ 0-500	2.62%	2.51%	2.51%	2.51%	2.51%	2.56%
2	\$ 500-4,700	3.65%	3.49%	3.49%	3.49%	3.49%	3.57%
3	\$ 4,700-15,150	5.24%	5.01%	5.01%	5.01%	5.01%	5.12%
4	Over \$15,150	6.99%	6.68%	6.68%	6.68%	6.68%	6.84%

Corporation Income Tax

The Nebraska corporate income tax is imposed upon any corporation or any other entity taxed as a corporation (not including a corporation with a valid federal subchapter S election) which is doing business in Nebraska. For a corporate taxpayer subject to tax in another state, the entire adjusted federal taxable income of the unitary business is apportioned according to the statutory formula to determine the portion attributable to sources within Nebraska. For a corporate taxpayer not subject to tax in another state, the entire taxable income is subject to tax in Nebraska. Each corporate taxpayer

is required to file one, single combined tax return for each taxable year.

The corporate income tax rate is calculated as a percentage of the primary individual rate. The primary individual rate is 3.70 percent. The corporate rate on the first \$50,000 of taxable income is 150.8 percent of the primary rate and 211 percent of the primary rate on the excess. The 2003 rates are 5.58 percent and 7.81 percent, respectively.

Financial Institutions Tax

Every financial institution which maintains a permanent place of business in this state and actively solicits deposits from residents of this state must file a Nebraska Financial Institution Tax Return, Form 1120NF. This franchise tax is based on the average deposits of the financial institution. The rate of tax on deposits is 12.3 times the limitation rate. The limitation rate is 38.1 percent of the maximum corporate income tax rate in effect for the taxable year. The maximum corporate income tax rate in effect for tax year 2003 is 7.81 percent. The financial institution tax rate for 2003 is 47 cents per thousand dollars of average deposits.

Partnerships, S Corporations, and Fiduciaries

Partnerships, S corporations, and fiduciaries that distribute their income currently are not subject to state income tax at the entity level. Instead the income from the partnership, S corporation, or fiduciary is distributed to the partners, shareholders, or beneficiaries and reported on the individual or corporate tax return of the income recipient.

Limited liability companies (LLC's) treated federally as partnerships will be treated as a partnership for state income tax purposes. LLC's treated federally as corporations will be treated as corporations for state income tax purposes.

Statistical Tables

Tables 1 through 9 report tax year 2002 statistical data compiled from the Nebraska Individual Income Tax Return, Form 1040N, as submitted by taxpayers. The amounts shown for Nebraska tax liabilities are net of non-refundable credits.

Totals compiled from Forms 1040N filed by nonresidents and from returns which could not be allocated to a specific county are listed after the county totals in Tables 1 through 3. These amounts from nonresident and unallocated returns are included in the state totals.

Table 1 - 2002 Individual Income Tax Statistics by County

Table 1 reports federal adjusted gross income, Nebraska tax table income, calculated Nebraska income tax and selected tax credits by county.

Table 2 - 2002 Farmers, Ranchers, and Fishermen Income Tax Statistics

Statistics compiled from returns of taxpayers who designated that their principal income is from farming, ranching, or fishing are reported in Table 2. Income from other sources may be included in these figures.

Table 3 - 2002 Individual Income Tax Liability by County

The total number of returns, number of returns with tax liability, and calculated liability are reported by county and by income class in Table 3.

Table 4 - Individual Income Tax Liability Per Return for 2002

Table 4 displays a map of Nebraska showing the individual tax liability per return for counties. Counties above the all county average are noted by shaded areas on the map.

Table 5 - Total 2002 Individual Income Tax Liability

The number of returns, number of returns with tax liability, and the calculated tax liability are reported by income class in Table 5. A corresponding graph shows the distribution of income tax returns and calculated tax liability by income class.

Table 6 - 2002 Resident Individual Income Tax Liability

Table 6 reports by income class the total number of returns, number of returns with tax liability, federal adjusted gross income, and the calculated tax liability compiled from Nebraska resident individual income tax returns.

Table 7 - Adjustments to 2002 Resident Individual Income Tax Returns

Table 7 reports by income class the Nebraska exemption deduction, Nebraska itemized deductions, adjustments increasing federal adjusted gross income (FAGI), adjustments decreasing FAGI, and Nebraska net taxable income for Nebraska residents.

Table 8 - 2002 Individual Income Tax Liability and Payments for Resident Returns

Table 8 reports by income class Nebraska income tax, minimum tax, total Nebraska income tax liability, withholding payments, and estimated payments for Nebraska residents.

Table 9 - 2002 Individual Income Tax Credits

Selected individual income tax credits claimed are reported by income class in Table 9.

Table 10 - General Fund Individual Income Tax Cash Receipts

A comparison of 2003 and 2002 monthly general fund individual income tax cash receipts is reported in Table 10. Cash receipts are taxes received during the specific processing month, regardless of when tax liability was incurred. Individual, partnership, and fiduciary income taxes are included.

Table 11 - General Fund Corporation Income Tax Cash Receipts

2003 and 2002 monthly general fund corporation income tax cash receipts are reported in Table 11 with a graph comparing net individual and corporate income tax receipts for 1990 through 2003.

Table 12 - Analysis of Corporation Income Tax Returns for 2001

Table 12 reports data compiled from the Nebraska Corporation Income Tax Return, Form 1120N. The number of corporations, Nebraska taxable income, and calculated liability are reported by income class.

Table 13 - Analysis of Financial Institution Tax Returns for 2001

Table 13 reports data compiled from the Nebraska Financial Institution Tax Return, Form 1120NF.

Table 1 — 2002 Individual Income Tax Statistics by County

COUNTY	NUMBER OF FEDERAL EXEMPTIONS	FEDERAL ADJUSTED GROSS INCOME	NEBRASKA NET TAXABLE INCOME	NEBRASKA TAX NET OF NONREFUNDABLE CREDITS		PERSONAL CREDIT EXEMPTION
				NUMBER OF RETURNS	AMOUNT	
ADAMS	25,154	\$480,775,983	\$386,536,392	10,056	\$15,440,339	\$2,022,318
ANTELOPE	5,689	69,848,761	59,199,834	1,865	2,159,091	395,646
ARTHUR	311	292,932,244	261,128,748	89	818,58.05	19,887
BANNER	444	5,147,609	4,514,269	134	164,813	31,105
BLAINE	555	3,954,391	4,128,177	139	143,165	29,896
BOONE	5,709	68,821,154	58,184,975	1,924	2,032,833	420,595
BOX BUTTE	11,140	185,916,894	150,932,351	4,089	5,849,241	858,545
BOYD	2,083	20,322,645	16,261,459	620	508,069	135,672
BROWN	3,061	34,517,832	29,725,624	1,011	1,025,266	206,779
BUFFALO	36,919	687,839,976	567,557,117	14,869	23,059,010	2,883,882
BURT	6,787	92,685,494	74,566,468	2,318	2,514,604	498,990
BUTLER	7,918	111,004,997	88,291,537	2,881	2,980,342	621,336
CASS	22,516	450,558,202	360,125,351	8,876	14,085,016	1,847,294
CEDAR	8,587	109,105,164	88,835,946	2,905	2,961,916	653,743
CHASE	3,872	55,156,897	48,222,981	1,370	1,847,366	272,653
CHERRY	4,879	65,203,928	59,294,683	1,697	2,332,381	327,917
CHEYENNE	8,925	152,954,167	125,939,906	3,502	4,888,686	680,767
CLAY	6,970	100,806,703	82,456,702	2,512	2,953,441	541,101
COLFAX	10,162	126,368,895	103,538,387	3,430	3,520,351	781,547
CUMING	8,287	114,086,315	95,722,123	2,948	3,412,856	629,032
CUSTER	10,097	118,976,463	99,767,820	3,253	3,442,580	700,716
DAKOTA	18,270	269,812,480	217,629,545	5,237	5,416,662	1,414,122
DAWES	6,569	98,526,559	79,519,125	2,467	2,917,120	467,312
DAWSON	22,535	287,755,421	235,651,541	7,602	8,087,916	1,681,973
DEUEL	1,844	26,214,260	21,774,691	649	758,796	130,705
DIXON	5,755	80,337,119	63,633,727	1,895	1,792,964	453,770
DODGE	33,586	611,693,174	487,729,124	13,244	19,123,415	2,650,901
DOUGLAS	429,894	11,318,426,504	8,832,646,329	179,967	393,633,145	33,224,473
DUNDY	1,745	21,352,613	22,186,359	595	872,328	119,453
FILLMORE	5,873	90,043,302	75,184,308	2,152	2,866,267	443,335
FRANKLIN	3,148	39,492,080	32,398,208	1,079	1,100,309	223,283
FRONTIER	2,454	29,114,362	25,571,566	812	900,800	173,533
FURNAS	5,236	65,645,136	54,443,972	1,748	1,871,634	377,234
GAGE	19,626	310,614,547	248,914,125	7,555	8,953,125	1,527,990
GARDEN	1,882	24,787,460	21,235,847	687	764,773	131,238
GARFIELD	1,980	21,063,926	16,656,941	578	560,890	125,218
GOSPER	1,772	28,254,409	23,050,139	650	864,839	135,728
GRANT	957	10,642,816	9,796,698	304	369,504	64,930
GREELEY	2,548	23,586,754	20,590,342	749	678,706	160,034
HALL	48,650	866,871,495	697,628,598	18,384	27,881,099	3,781,633
HAMILTON	8,714	145,313,364	117,900,705	3,190	4,561,802	691,118
HARLAN	2,694	35,437,292	28,351,506	956	944,447	193,803
HAYES	551	4,044,558	3,819,137	165	104,858	36,659
HITCHCOCK	2,902	28,751,670	25,616,610	938	777,334	194,923
HOLT	9,983	117,421,141	98,461,349	3,260	3,400,620	688,556
HOOVER	826	7,580,941	7,515,371	270	243,388	56,931
HOWARD	5,734	72,693,028	61,732,203	1,973	2,091,440	429,043
JEFFERSON	7,095	107,393,619	85,013,566	2,647	2,956,284	538,892
JOHNSON	4,177	56,565,402	45,919,753	1,501	1,553,975	317,237
KEARNEY	5,751	89,681,912	74,701,553	2,191	2,725,184	466,619
KEITH	7,474	114,467,441	94,313,400	2,806	3,505,498	560,537
KEYA PAHA	703	5,805,073	5,219,374	195	171,690	39,781
KIMBALL	3,419	48,324,557	40,702,099	1,246	1,444,534	235,302
KNOX	8,136	96,322,528	78,934,442	2,762	2,629,061	579,062
LANCASTER	217,067	5,085,173,094	4,054,527,010	95,978	173,879,133	17,360,483
LINCOLN	30,599	553,645,872	447,592,184	11,329	17,965,602	2,309,012
LOGAN	830	9,362,468	8,038,537	273	282,906	56,225
LOUP	371	2,971,077	2,577,798	100	74,250	21,526
MADISON	35,448	601,194,378	482,213,941	13,502	18,743,723	2,784,214
MCPHERSON	382	3,492,463	3,346,299	119	108,654	24,063
MERRICK	6,772	91,123,503	74,113,666	2,386	2,593,544	509,621
MORRILL	4,547	57,222,916	48,693,120	1,481	1,751,799	323,326
NANCE	3,286	37,911,309	31,916,127	1,125	1,045,216	238,073
NEMAHA	5,932	102,749,864	85,437,602	2,233	3,294,625	458,477
NUCKOLLS	4,257	56,404,076	44,823,708	1,483	1,455,110	306,271
OTOE	13,077	219,580,760	176,289,549	4,949	6,426,289	1,040,409
PAWNEE	2,527	31,581,458	23,947,998	829	731,412	177,320
PERKINS	2,681	36,804,218	31,959,218	938	1,186,410	194,766
PHELPS	8,647	140,396,091	115,474,801	3,207	4,412,300	669,665
PIERCE	6,618	91,445,936	75,808,347	2,295	2,700,808	508,794
PLATTE	29,808	439,378,999	419,409,695	11,513	16,282,253	2,403,831
POLK	4,554	64,477,396	53,852,314	1,665	1,921,045	354,367
RED WILLOW	9,866	142,904,575	118,546,473	3,613	4,226,072	739,467
RICHARDSON	7,768	110,506,507	88,346,186	2,690	2,821,365	579,806
ROCK	1,465	15,881,153	14,685,017	504	514,997	95,450
SALINE	13,182	204,505,646	168,612,380	5,008	6,083,681	1,068,913
SARPY	89,122	1,996,487,804	1,608,724,455	36,794	65,374,644	7,236,618
SAUNDERS	17,990	316,612,670	255,253,366	6,793	9,849,277	1,451,626
SCOTTS BLUFF	30,977	497,949,317	405,429,683	11,279	15,803,619	2,233,324
SEWARD	13,770	250,693,412	202,381,820	5,338	7,882,159	1,115,818
SHERIDAN	5,042	62,428,277	52,166,551	1,743	1,845,066	344,886
SHERMAN	2,659	30,136,727	25,148,827	917	800,097	191,204
SIOUX	522	6,056,551	5,354,125	176	200,531	35,393
STANTON	2,960	39,866,664	34,536,343	1,053	1,236,848	223,775
THAYER	5,275	73,411,233	59,905,310	1,872	2,090,191	386,649
THOMAS	736	6,919,716	6,593,583	228	221,740	48,755
THURSTON	3,852	50,102,091	35,972,005	1,035	1,191,211	229,046
VALLEY	4,045	49,178,953	41,652,814	1,352	1,429,804	283,049
WASHINGTON	16,446	358,505,652	293,156,373	6,358	12,631,336	1,321,022
WAYNE	6,517	107,071,308	84,987,877	2,544	3,091,961	517,958
WEBSTER	3,399	43,276,403	35,481,968	1,199	1,172,874	253,290
WHEELER	625	5,134,418	5,636,092	184	185,760	38,884
YORK	12,626	211,136,251	170,505,952	4,934	6,449,808	1,004,534
TOTAL STATE	1,498,795	\$30,414,699,937	\$24,353,954,755	591,961	\$1,001,885,753	\$116,014,658
UNALLOCATED	187,410	12,111,420,909	10,678,268,268	71,577	73,284,560	1,361,899
GRAND TOTAL	1,686,205	\$42,526,120,846	\$35,032,223,023	663,538	\$1,075,170,313	\$117,376,557

Table 1 — 2002 Individual Income Tax Statistics by County (cont.)

TOTAL NUMBER OF RETURNS	CHILD CARE CREDIT - REFUNDABLE	CHILD CARE CREDIT - NONREFUNDABLE	ELDERLY CREDIT	3800N CREDIT	TAX PAID TO OTHER STATES CREDIT	ENDANGERED SPECIES FUND DONATION	ELECTION CAMPAIGN CONTRIBUTIONS AMOUNT	MOTOR FUELS CREDIT AMOUNT	SPECIAL CAPITAL GAINS ELECTION
12,792	\$69,638	\$72,984	\$875	\$99,954	\$145,486	\$740	\$124	\$6,883	\$146,374
2,735	12,840	8,200	206	0	9,107	28	10	49,145	0
159	443	356	0	0	2527	0	0	8673	0
194	688	400	0	0	0	0	0	8,618	0
251	83	451	0	0	2,151	0	0	19,630	0
2,749	16,158	10,015	3	338	10,855	123	10	43,603	0
5,543	16,198	16,066	190	0	21,132	170	28	45,468	41,912
1,007	2,554	1,607	101	0	2,943	33	6	32,646	0
1,106	6,736	4,722	116	0	9,950	31	2	47,070	0
19,049	102,486	112,443	502	0	134,953	1,358	225	46,380	3,987,958
3,333	9,984	11,653	0	0	108,448	87	22	18,300	239,804
3,821	22,925	21,158	144	9,943	17,080	177	36	32,354	8,264
10,882	60,391	62,837	393	5,405	394,828	1,308	144	12,442	1,359,990
3,995	14,102	21,058	142	0	71,980	117	20	56,117	0
1,919	7,017	6,660	0	0	31,022	21	12	4,022	0
2,433	4,370	7,401	88	0	6,415	89	12	90,612	0
4,573	20,548	16,681	119	0	50,906	181	42	7,568	0
3,387	10,765	14,936	385	0	13,940	125	24	14,195	0
4,557	40,649	27,097	24	0	25,247	166	22	40,982	0
4,076	19,875	22,623	234	14,791	64,961	40	10	36,145	0
4,844	23,845	19,348	32	0	17,127	83	12	74,103	21,806
8,064	189,590	59,894	268	0	2,475,454	137	30	2,526	2,920
3,486	14,843	13,518	0	0	54,018	300	22	32,345	0
10,229	95,474	56,034	508	0	46,493	267	136	26,247	0
924	3,758	2,380	4	0	34,401	41	8	1,960	0
2,727	14,833	11,846	2	0	374,529	43	6	17,058	0
17,147	126,159	91,197	568	1,846	146,935	940	116	33,295	6,272,339
221,586	1,528,810	1,140,125	8,426	1,764,136	11,338,568	29,800	3,798	20,568	334,881,199
890	3,073	2,089	0	0	35,182	28	4	9,800	0
2,944	11,015	11,336	1	0	34,433	34	14	9,539	5,019
1,552	3,499	6,402	382	0	18,442	53	6	14,901	0
1,193	6,933	3,972	179	0	3,351	41	10	5,956	0
2,563	11,134	7,742	13	0	49,018	39	14	13,011	0
9,944	55,799	52,270	410	0	91,244	765	54	30,722	1,809,793
983	1,160	1,570	104	0	14,959	12	4	10,958	0
952	4,261	2,083	156	0	1,947	14	4	24,869	0
869	3,877	2,550	64	0	13,081	16	4	0	0
467	130	628	0	0	1,315	0	2	27,861	0
1,215	4,565	2,482	0	0	5,015	19	4	44,001	0
23,610	158,681	127,331	1,050	55,418	142,316	1,430	184	25,161	2,174,039
4,156	12,870	21,219	8	0	14,921	135	22	9,765	0
1,357	4,556	2,888	55	0	34,375	45	6	4,089	0
266	1,034	535	0	0	762	0	0	2,232	0
1,435	5,746	1,817	252	0	26,856	6	4	3,779	0
4,856	18,515	23,245	664	0	34,467	61	10	144,758	0
402	1,049	822	0	0	1,415	7	2	24,198	0
2,724	12,407	14,764	0	220	19,275	76	10	32,655	0
3,617	17,013	15,203	173	26,271	81,837	144	16	20,909	4,292
2,084	14,508	12,627	111	0	11,001	71	0	14,024	196,656
2,814	8,263	13,633	192	0	12,103	87	12	6,840	0
3,861	14,856	12,569	148	0	44,101	116	24	11,780	0
332	576	145	0	0	435	0	0	17,530	0
1,779	7,782	3,947	9	0	49,220	140	8	2,648	9,319
3,945	16,145	16,226	22	0	33,486	27	18	78,090	0
116,587	690,357	638,424	3,989	489,755	1,541,027	18,375	2,479	24,927	31,822,991
15,342	49,458	50,585	671	0	128,764	1,213	151	24,106	58,605
404	942	803	0	0	2,009	1	0	4,868	0
170	773	427	0	0	1,703	8	0	4,786	0
17,329	113,409	94,665	1,061	79,019	109,874	1,105	109	53,790	2,305,229
179	1,378	141	0	0	1,165	0	0	8,354	0
3,289	15,064	12,722	302	0	21,845	43	14	30,866	0
2,157	5,084	5,892	0	0	11,181	121	16	29,508	9
1,610	7,541	7,212	198	0	5,952	54	6	13,904	0
2,969	9,247	10,297	71	0	83,175	228	28	6,341	4
2,151	10,807	7,753	9	0	71,588	30	10	12,764	0
6,515	33,862	38,050	642	0	188,375	361	34	14,969	179,043
1,276	4,017	3,084	180	0	71,775	35	2	17,523	0
1,313	2,538	5,606	178	0	24,030	14	0	1,989	0
4,269	12,800	22,865	0	0	27,436	116	20	3,463	0
3,148	14,085	16,733	74	0	20,007	72	4	48,505	78,903
14,577	101,491	81,495	241	7,910	143,741	806	120	53,137	2,050,608
2,241	11,614	11,046	39	0	5,624	20	8	13,940	0
4,944	26,387	20,207	179	0	75,529	161	44	9,246	17,378
3,961	11,675	13,076	10	0	362,944	64	25	12,300	0
770	120	1,466	0	0	1,798	5	0	52,912	0
6,399	37,408	36,794	10	74	35,064	462	54	27,750	5,808
44,035	272,987	283,108	1,496	41,145	1,839,308	7,039	904	4,849	11,839,687
8,720	35,930	49,460	386	0	112,074	774	72	35,587	114,358
15,376	90,179	49,173	461	184	119,020	1,100	149	40,924	189,389
6,790	26,416	35,891	173	1,467	46,325	454	46	11,430	24,996
2,528	9,169	7,450	0	0	4,180	106	14	57,886	0
1,332	5,723	4,518	50	0	5,032	28	8	31,852	0
267	601	126	0	0	741	5	4	18,772	0
1,441	5,224	9,013	26	0	8,755	45	8	10,703	32,225
2,630	8,836	9,762	92	0	71,544	46	7	12,990	0
361	1,140	438	0	0	1,515	10	2	18,792	0
1,788	29,669	5,061	129	0	95,366	43	8	20,672	0
1,983	9,197	7,986	154	0	27,354	33	8	28,692	0
7,868	32,153	46,234	22	3,736	270,034	764	68	8,914	443,357
3,264	16,063	16,201	22	0	84,897	207	20	19,392	7,586
1,679	7,862	6,407	0	0	26,491	27	2	13,011	0
284	2,157	530	0	0	1,667	20	0	12,984	0
6,435	27,774	23,900	0	2,873	57,017	231	34	8,490	0
757,155	\$4,576,346	\$3,828,388	\$28,188	\$2,604,485	\$22,091,939	\$73,998	\$9,792	\$2,244,918	\$400,331,860
86,802	91,173	33,209	1,170	137,000	864,793	4,383	310	19,235	5,654,437
843,957	\$4,667,519	\$3,861,597	\$29,358	\$2,741,485	\$22,956,732	\$78,381	\$10,102	\$2,264,153	\$405,986,297

Table 2 — 2002 Farmers, Ranchers, and Fishermen Tax Statistics

COUNTY	FEDERAL ADJUSTED GROSS INCOME	NUMBER OF RETURNS	NEBRASKA TAX NET AMOUNT	NUMBER OF NONREFUNDABLE CREDITS	MOTOR FUELS CREDIT	NUMBER OF RETURNS	% OF COUNTY TOTAL		LIABILITY PER RETURN
							% OF FEDERAL AGI	NEBRASKA INCOME TAX	
ADAMS	\$11,435,459	295	\$402,022	241	\$3,464	18	2.38%	2.60%	\$1,847
ANTELOPE	7,755,252	326	282,536	243	32,894	131	11.10	13.09	1,374
ARTHUR	451,264	28	21,913	17	5,557	14	15.41	26.77	1,311
BANNER	1,177,140	22	64,616	17	1,324	2	22.87	39.21	3,837
BLAINE	1,312,457	57	63,515	41	15,958	31	33.19	44.36	1,755
BOONE	8,707,219	398	293,228	284	29,985	120	12.65	14.42	1,264
BOX BUTTE	9,193,934	224	373,988	199	32,258	92	4.95	6.39	2,041
BOYD	2,190,456	131	63,839	88	20,208	68	10.78	12.56	948
BROWN	2,290,323	97	105,739	72	26,318	54	6.64	10.31	1,674
BUFFALO	13,004,303	424	505,458	329	23,962	94	1.89	2.19	1,756
BURT	6,220,507	201	181,162	170	10,942	67	6.71	7.20	1,295
BUTLER	12,695,110	376	345,593	292	22,926	111	11.44	11.60	1,416
CASS	8,681,086	210	313,297	182	6,580	28	1.93	2.22	1,888
CEDAR	14,273,620	494	416,491	394	41,014	225	13.08	14.06	1,304
CHASE	8,079,529	214	375,160	170	2,578	13	14.65	20.31	2,373
CHERRY	6,324,363	183	482,196	151	57,673	99	9.70	20.67	3,336
CHEYENNE	8,224,516	240	299,176	193	4,780	27	5.38	6.12	1,712
CLAY	14,576,222	321	539,451	277	11,523	37	14.46	18.27	2,134
COLFAX	7,242,966	308	251,012	239	26,815	138	5.73	7.13	1,274
CUMING	10,182,456	329	362,153	255	25,674	123	8.93	10.61	1,626
CUSTER	11,048,261	502	481,100	364	51,290	164	9.29	13.97	1,531
DAKOTA	3,178,673	98	123,056	73	705	8	1.18	2.27	1,854
DAWES	2,828,037	100	112,470	71	11,836	45	2.87	3.86	1,733
DAWSON	6,663,419	305	309,271	219	11,323	51	2.32	3.82	1,626
DEUEL	2,345,248	68	96,768	51	695	4	8.95	12.75	1,982
DIXON	6,959,331	213	179,664	166	10,767	76	8.66	10.02	1,428
DODGE	10,731,771	345	363,991	267	19,058	93	1.75	1.90	1,547
DOUGLAS	23,838,310	204	795,820	178	3,996	17	0.21	0.20	5,987
DUNDY	877,289	113	120,931	77	7,908	14	4.11	13.86	1,710
FILLMORE	10,439,311	293	360,779	239	7,133	45	11.59	12.59	1,720
FRANKLIN	6,038,481	231	181,229	182	10,623	42	15.29	16.47	1,192
FRONTIER	3,501,846	143	179,396	105	4,464	14	12.03	19.92	1,895
FURNAS	6,394,139	228	235,161	181	11,262	31	9.74	12.56	1,493
GAGE	13,963,729	416	413,669	341	19,894	132	4.50	4.62	1,451
GARDEN	931,941	78	60,376	60	6,689	18	3.76	7.89	1,210
GARFIELD	1,553,013	107	49,731	62	17,786	63	7.37	8.87	1,011
GOSPER	744,256	30	34,202	23	0	0	2.63	3.95	1,616
GRANT	3,771,809	66	181,011	58	20,499	31	35.44	48.99	3,282
GREELEY	3,236,661	185	124,124	116	33,422	100	13.72	18.29	1,276
HALL	14,711,069	365	582,331	285	13,146	49	1.70	2.09	2,176
HAMILTON	11,517,806	280	387,035	244	6,928	38	7.93	8.48	1,823
HARLAN	2,860,093	110	89,121	78	3,519	12	8.07	9.44	1,311
HAYES	376,617	45	27,640	33	1,526	5	9.31	26.36	1,140
HITCHCOCK	834,267	139	76,458	87	2,999	12	2.90	9.84	1,096
HOLT	7,549,758	440	320,610	291	88,658	232	6.43	9.43	1,286
HOOVER	1,379,155	56	54,991	45	16,366	29	18.19	22.59	1,494
HOWARD	1,263,397	225	140,013	146	25,223	89	1.74	6.69	1,207
JEFFERSON	7,209,488	249	239,283	204	11,209	72	6.71	8.09	1,414
JOHNSON	3,113,017	105	108,217	82	5,840	39	5.50	6.96	1,545
KEARNEY	10,335,931	270	411,857	236	4,056	18	11.53	15.11	1,966
KEITH	5,459,744	170	270,111	129	10,394	22	4.77	7.71	2,282
KEYA PAHA	1,037,382	28	45,625	20	6,241	18	17.87	26.57	2,487
KIMBALL	2,353,571	92	128,303	67	1,494	6	4.87	8.88	2,188
KNOX	9,578,606	409	283,786	334	51,732	193	9.94	10.79	1,090
LANCASTER	17,768,496	359	662,111	309	6,113	43	0.35	0.38	2,334
LINCOLN	6,949,979	308	374,282	215	17,253	64	1.26	2.08	1,942
LOGAN	810,783	62	45,057	40	3,028	6	8.66	15.93	1,300
LOUP	(129,720)	19	6,670	9	3,316	8	-4.37	8.98	909
MADISON	11,339,792	363	404,422	286	28,488	134	1.89	2.16	1,636
MCPHERSON	889,984	30	39,195	25	5,632	11	25.48	36.07	1,832
MERRICK	8,093,070	291	280,288	221	22,347	71	8.88	10.81	1,471
MORRILL	5,208,795	155	199,666	123	19,323	48	9.10	11.40	1,791
NANCE	3,821,360	193	143,249	142	11,819	52	10.08	13.71	1,220
NEMAHA	3,335,564	133	130,177	97	2,453	17	3.25	3.95	1,542
NUCKOLLS	3,180,669	91	90,970	75	3,792	19	5.64	6.25	1,453
OTOE	6,723,455	219	195,212	183	7,718	48	3.06	3.04	1,304
PAWNEE	3,525,902	93	103,956	76	8,483	37	11.16	14.21	1,686
PERKINS	5,476,756	172	257,445	128	1,145	8	14.88	21.70	2,192
PHILIPS	7,930,215	245	325,858	205	1,877	6	5.65	7.39	1,833
PIERCE	7,707,713	219	241,287	180	27,643	116	8.43	8.93	1,580
PLATTE	16,736,968	521	548,002	429	34,633	164	3.81	3.37	1,512
POLK	7,393,841	278	296,763	222	11,148	55	11.47	15.45	1,542
RED WILLOW	5,255,361	181	174,579	138	4,089	23	3.68	4.13	1,542
RICHARDSON	5,926,489	206	150,068	161	6,127	35	5.36	5.32	1,187
ROCK	2,190,127	90	92,036	67	28,321	55	13.79	17.87	1,593
SALINE	6,920,252	300	300,576	243	16,836	104	3.38	4.94	1,421
SARPY	6,415,155	101	293,361	83	1,771	13	0.32	0.45	3,583
SAUNDERS	12,097,490	354	387,564	279	16,184	104	3.82	3.93	1,572
SCOTTS BLUFF	5,431,232	220	247,719	154	25,651	69	1.09	1.57	1,749
SEWARD	10,011,361	276	331,008	225	5,384	34	3.99	4.20	1,674
SHERIDAN	5,743,009	197	243,189	163	31,681	93	9.20	13.18	1,686
SHERMAN	3,218,566	155	108,878	115	20,740	77	10.68	13.61	1,164
SIOUX	665,966	31	32,150	23	6,473	14	11.00	16.03	1,559
STANTON	419,621	73	79,004	52	7,141	32	1.05	6.39	1,725
THAYER	8,850,243	259	270,897	201	7,619	41	12.06	12.96	1,598
THOMAS	1,167,719	33	30,824	27	12,948	22	16.88	13.90	1,348
THURSTON	4,011,811	153	141,958	118	14,165	57	8.01	11.92	1,392
VALLEY	4,607,238	177	179,978	130	17,924	70	9.37	12.59	1,597
WASHINGTON	6,199,005	172	179,098	141	4,522	36	1.73	1.42	1,469
WAYNE	6,605,900	198	201,982	171	12,863	79	6.17	6.53	1,429
WEBSTER	3,516,371	148	154,698	116	9,953	33	8.13	13.19	1,502
WHEELER	619,778	41	52,289	29	8,022	22	12.07	28.15	2,016
YORK	17,041,886	459	566,857	398	7,437	41	8.07	8.79	1,638
COUNTY TOTAL	\$586,321,810	19,161	\$21,873,999	14,967	\$1,383,171	5,235	1.93%	2.18%	\$1,682
UNALLOCATED	113,140,938	1,217	856,304	959	7,982	19	0.93	1.17	910
TOTAL STATE	\$699,462,748	20,378	\$22,730,304	15,926	\$1,391,153	5,254	1.64%	2.11%	\$1,638

Table 3 — 2002 Individual Income Tax Liability by County

FEDERAL ADJUSTED GROSS INCOME	NO. OF RETURNS	NET LIABILITY AFTER NON-REFUND.	NO. OF RETURNS WITH	NET LIABILITY PERCENT	FEDERAL ADJUSTED GROSS INCOME	NO. OF RETURNS	NET LIABILITY AFTER NON-REFUND. CREDITS	NO. OF RETURNS WITH LIABILITY	NET LIABILITY PERCENT
Adams County					Burt County				
Less than 10	3,144	\$35,531.89	785	0.23%	Less than 10	1,013	\$7,306.00	157	0.29%
10-24,999	3,013	717,735.98	2,667	4.65	10-24,999	806	149,284.00	682	5.94
25-49,999	3,448	2,857,856.35	3,428	18.51	25-49,999	879	658,779.62	848	26.20
50-99,999	2,631	5,835,048.86	2,625	37.79	50-99,999	566	1,216,170.50	563	48.36
100,000 +	556	5,994,165.49	551	38.82	100,000 +	69	483,063.71	68	19.21
Total	12,792	\$15,440,338.57	10,056	100.00%	Total	3,333	\$2,514,603.83	2,318	100.00%
Antelope County					Butler County				
Less than 10	947	\$11,193.00	186	0.52%	Less than 10	999	\$11,376.00	222	0.38%
10-24,999	670	135,518.12	569	6.28	10-24,999	969	215,566.40	820	7.23
25-49,999	693	526,930.04	687	24.41	25-49,999	1,127	880,713.80	1,116	29.55
50-99,999	358	788,735.00	356	36.53	50-99,999	667	1,445,185.57	665	48.49
100,000 +	67	696,715.00	67	32.27	100,000 +	59	427,500.70	58	14.34
Total	2,735	\$2,159,091.16	1,865	100.00%	Total	3,821	\$2,980,342.47	2,881	100.00%
Arthur County					Cass County				
Less than 10	70	\$686.05	11	0.84%	Less than 10	2,202	\$26,935.06	531	0.19%
10-24,999	33	5,297.00	24	6.47	10-24,999	2,249	507,104.58	1,984	3.60
25-49,999	36	24,935.00	35	30.46	25-49,999	2,910	2,420,930.94	2,856	17.19
50-99,999	17	34,497.00	16	42.14	50-99,999	2,854	6,464,232.49	2,842	45.89
100,000 +	*	*	*	*	100,000 +	667	4,665,813.16	663	33.13
Total	159	\$81,858.05	89	100.00%	Total	10,882	\$14,085,016.23	8,876	100.00%
Banner County					Cedar County				
Less than 10	68	\$583.00	12	0.35%	Less than 10	1,224	\$19,233.50	270	0.65%
10-24,999	35	7,443.00	31	4.52	10-24,999	916	193,307.40	806	6.53
25-49,999	58	40,535.50	58	24.59	25-49,999	1,149	846,985.87	1,127	28.60
50-99,999	26	51,264.00	26	31.10	50-99,999	619	1,270,439.75	615	42.89
100,000 +	*	*	*	*	100,000 +	87	631,949.00	87	21.34
Total	194	\$164,812.50	134	100.00%	Total	3,995	\$2,961,915.52	2,905	100.00%
Blaine County					Chase County				
Less than 10	*	*	*	*	Less than 10	608	\$8,916.53	144	0.48%
10-24,999	65	11,297.00	56	7.89	10-24,999	431	82,102.44	354	4.44
25-49,999	46	31,021.00	45	21.67	25-49,999	527	410,911.91	519	22.24
50-99,999	23	49,532.00	23	34.60	50-99,999	284	650,385.05	284	35.21
100,000 +	*	*	*	*	100,000 +	69	695,049.65	69	37.62
Total	251	\$143,165.00	139	100.00%	Total	1,919	\$1,847,365.58	1,370	100.00%
Boone County					Cherry County				
Less than 10	920	\$8,598.00	186	0.42%	Less than 10	812	\$7,817.00	163	0.34%
10-24,999	644	134,236.80	562	6.60	10-24,999	614	122,249.12	530	5.24
25-49,999	744	564,635.75	735	27.78	25-49,999	588	430,798.95	586	18.47
50-99,999	382	849,007.12	382	41.76	50-99,999	328	731,146.97	327	31.35
100,000 +	59	476,355.14	59	23.43	100,000 +	91	1,040,369.14	91	44.61
Total	2,749	\$2,032,832.81	1,924	100.00%	Total	2,433	\$2,332,381.18	1,697	100.00%
Box Butte County					Cheyenne County				
Less than 10	1,595	\$20,422.23	355	0.35%	Less than 10	1,213	\$14,078.83	283	0.29%
10-24,999	1,142	239,902.18	964	4.10	10-24,999	1,103	259,017.59	975	5.30
25-49,999	1,301	1,111,679.42	1,267	19.01	25-49,999	1,195	988,181.29	1,185	20.21
50-99,999	1,342	3,237,730.49	1,340	55.35	50-99,999	887	2,054,427.04	884	42.02
100,000 +	163	1,239,507.01	163	21.19	100,000 +	175	1,572,981.69	175	32.18
Total	5,543	\$5,849,241.33	4,089	100.00%	Total	4,573	\$4,888,686.44	3,502	100.00%
Boyd County					Clay County				
Less than 10	397	\$2,317.00	49	0.46%	Less than 10	1,003	\$23,046.00	223	0.78%
10-24,999	259	56,693.00	222	11.16	10-24,999	732	153,321.47	642	5.19
25-49,999	229	152,383.64	228	29.99	25-49,999	973	750,164.63	968	25.40
50-99,999	108	219,457.28	108	43.19	50-99,999	599	1,338,970.95	599	45.34
100,000 +	14	77,218.37	13	15.20	100,000 +	80	687,938.14	80	23.29
Total	1,007	\$508,069.29	620	100.00%	Total	3,387	\$2,953,441.19	2,512	100.00%
Brown County					Colfax County				
Less than 10	543	\$5,452.00	85	0.53%	Less than 10	1,314	\$17,658.70	289	0.50%
10-24,999	369	83,216.00	339	8.12	10-24,999	1,098	254,609.32	1,007	7.23
25-49,999	374	271,919.24	371	26.52	25-49,999	1,392	1,019,565.74	1,383	28.96
50-99,999	178	376,095.48	178	36.68	50-99,999	678	1,423,535.97	677	40.44
100,000 +	38	288,583.53	38	28.15	100,000 +	75	804,981.56	74	22.87
Total	1,502	\$1,025,266.25	1,011	100.00%	Total	4,557	\$3,520,351.29	3,430	100.00%
Buffalo County					Cuming County				
Less than 10	4,988	\$70,505.68	1,275	0.31%	Less than 10	1,277	\$18,363.00	265	0.54%
10-24,999	4,521	1,088,247.62	4,101	4.72	10-24,999	948	210,811.00	846	6.18
25-49,999	4,721	3,932,220.00	4,689	17.05	25-49,999	1,112	868,983.82	1,101	25.46
50-99,999	3,904	9,040,435.51	3,895	39.21	50-99,999	636	1,395,383.89	634	40.89
100,000 +	915	8,927,601.49	909	38.72	100,000 +	103	919,313.82	102	26.94
Total	19,049	\$23,059,010.30	14,869	100.00%	Total	4,076	\$3,412,855.53	2,948	100.00%

* Data is suppressed to avoid releasing confidential information.

Table 3 — 2002 Individual Income Tax Liability by County (cont.)

FEDERAL ADJUSTED GROSS INCOME	NO. OF RETURNS	NET LIABILITY AFTER NON-REFUND. CREDITS	NO. OF RETURNS WITH LIABILITY	NET LIABILITY PERCENT	FEDERAL ADJUSTED GROSS INCOME	NO. OF RETURNS	NET LIABILITY AFTER NON-REFUND. CREDITS	NO. OF RETURNS WITH LIABILITY	NET LIABILITY PERCENT
Custer County					Franklin County				
Less than 10	1,693	\$14,707.56	261	0.43%	Less than 10	514	\$4,308.85	93	0.39%
10-24,999	1,078	218,906.51	931	6.36	10-24,999	383	83,428.00	339	7.58
25-49,999	1,297	946,099.90	1,289	27.48	25-49,999	404	297,378.64	398	27.03
50-99,999	676	1,502,740.91	673	43.65	50-99,999	229	507,251.00	228	46.10
100,000 +	100	760,125.51	99	22.08	100,000 +	22	207,942.84	21	18.90
Total	4,844	\$3,442,580.39	3,253	100.00%	Total	1,552	\$1,100,309.33	1,079	100.00%
Dakota County					Frontier County				
Less than 10	1,820	\$21,743.80	376	0.40%	Less than 10	408	\$4,217.00	78	0.47%
10-24,999	2,125	340,672.87	1,502	6.29	10-24,999	266	50,921.00	222	5.65
25-49,999	2,318	1,179,610.23	1,766	21.78	25-49,999	319	224,331.00	314	24.90
50-99,999	1,568	2,416,308.74	1,370	44.61	50-99,999	173	390,803.76	171	43.38
100,000 +	233	1,458,326.31	223	26.92	100,000 +	27	230,527.57	27	25.59
Total	8,064	\$5,416,661.95	5,237	100.00%	Total	1,193	\$900,800.33	812	100.00%
Dawes County					Furnas County				
Less than 10	1,157	\$11,807.77	254	0.40%	Less than 10	856	\$7,158.60	141	0.08%
10-24,999	855	175,505.12	750	6.02	10-24,999	600	115,309.05	515	1.29
25-49,999	796	625,698.49	789	21.45	25-49,999	697	508,479.78	686	5.68
50-99,999	569	1,298,505.18	565	44.51	50-99,999	357	749,998.92	353	8.38
100,000 +	109	805,603.66	109	27.62	100,000 +	53	490,687.71	53	5.48
Total	3,486	\$2,917,120.22	2,467	100.00%	Total	2,563	\$1,871,634.06	1,748	20.90%
Dawson County					Gage County				
Less than 10	2,764	\$24,383.00	483	0.30%	Less than 10	2,585	\$26,411.06	526	0.29%
10-24,999	2,764	641,650.56	2,435	7.93	10-24,999	2,450	584,670.83	2,150	6.53
25-49,999	2,997	2,225,661.42	2,983	27.52	25-49,999	2,730	2,193,734.65	2,707	24.50
50-99,999	1,508	3,280,733.26	1,505	40.56	50-99,999	1,926	4,249,907.47	1,920	47.47
100,000 +	196	1,915,488.13	196	23.68	100,000 +	253	1,898,401.04	252	21.20
Total	10,229	\$8,087,916.37	7,602	100.00%	Total	9,944	\$8,953,125.05	7,555	100.00%
Deuel County					Garden County				
Less than 10	290	\$2,316.00	43	0.31%	Less than 10	314	\$4,779.00	63	0.62%
10-24,999	207	43,348.00	184	5.71	10-24,999	286	60,373.00	246	7.89
25-49,999	258	200,236.28	255	26.39	25-49,999	227	169,897.00	223	22.22
50-99,999	143	303,393.00	142	39.98	50-99,999	129	295,510.33	128	38.64
100,000 +	26	209,502.29	25	27.61	100,000 +	27	234,214.00	27	30.63
Total	924	\$758,795.57	649	100.00%	Total	983	\$764,773.33	687	100.00%
Dixon County					Garfield County				
Less than 10	770	\$8,397.00	165	0.47%	Less than 10	374	\$2,435.00	55	0.43%
10-24,999	634	127,175.54	533	7.09	10-24,999	251	43,661.00	200	7.78
25-49,999	786	518,739.40	700	28.93	25-49,999	223	149,491.37	220	26.65
50-99,999	491	832,085.72	452	46.41	50-99,999	84	165,835.55	84	29.57
100,000 +	46	306,566.35	45	17.10	100,000 +	20	199,467.00	19	35.56
Total	2,727	\$1,792,964.01	1,895	100.00%	Total	952	\$560,889.92	578	100.00%
Dodge County					Gosper County				
Less than 10	4,313	\$48,960.00	964	0.26%	Less than 10	230	\$2,024.00	46	0.23%
10-24,999	3,966	909,553.27	3,475	4.76	10-24,999	216	46,064.00	181	5.33
25-49,999	4,745	3,901,722.80	4,697	20.40	25-49,999	215	169,433.00	215	19.59
50-99,999	3,478	7,762,369.17	3,464	40.59	50-99,999	178	402,417.25	178	46.53
100,000 +	645	6,500,809.76	644	33.99	100,000 +	30	244,900.76	30	28.32
Total	17,147	\$19,123,415.00	13,244	100.00%	Total	869	\$864,839.01	650	100.00%
Douglas County					Grant County				
Less than 10	44,494	\$899,236.55	10,751	0.23%	Less than 10	179	\$1,888.00	35	0.51%
10-24,999	49,720	12,133,119.39	43,950	3.08	10-24,999	105	18,901.00	86	5.12
25-49,999	57,231	50,077,686.03	55,608	12.72	25-49,999	122	87,427.00	122	23.66
50-99,999	50,124	118,371,065.40	49,755	30.07	50-99,999	51	117,759.00	51	31.87
100,000 +	20,017	212,152,038.00	19,903	53.90	100,000 +	10	143,529.15	10	38.84
Total	221,586	\$393,633,145.30	179,967	100.00%	Total	467	\$369,504.15	304	100.00%
Dundy County					Greeley County				
Less than 10	311	\$2,555.29	59	0.29%	Less than 10	493	\$3,915.57	78	0.58%
10-24,999	203	40,768.00	172	4.67	10-24,999	301	64,153.00	253	9.45
25-49,999	221	152,459.53	210	17.48	25-49,999	285	205,333.00	283	30.25
50-99,999	121	258,969.00	120	29.69	50-99,999	120	290,732.31	119	42.84
100,000 +	34	417,576.16	34	47.87	100,000 +	16	114,572.25	16	16.88
Total	890	\$872,327.98	595	100.00%	Total	1,215	\$678,706.13	749	100.00%
Fillmore County					Hall County				
Less than 10	877	\$8,074.51	178	0.28%	Less than 10	5,696	\$62,609.00	1,254	0.22%
10-24,999	687	153,580.00	605	5.36	10-24,999	6,032	1,396,564.75	5,306	5.01
25-49,999	770	616,926.88	763	21.52	25-49,999	6,181	5,006,391.18	6,138	17.96
50-99,999	516	1,141,686.25	512	39.83	50-99,999	4,692	10,676,581.06	4,682	38.29
100,000 +	94	945,999.49	94	33.00	100,000 +	1,009	10,738,952.84	1,004	38.52
Total	2,944	\$2,866,267.13	2,152	100.00%	Total	23,610	\$27,881,098.83	18,384	100.00%

Table 3 — 2002 Individual Income Tax Liability by County (cont.)

FEDERAL ADJUSTED GROSS INCOME	NO. OF RETURNS	NET LIABILITY AFTER NON-REFUND. CREDITS	NO. OF RETURNS WITH LIABILITY	NET LIABILITY PERCENT	FEDERAL ADJUSTED GROSS INCOME	NO. OF RETURNS	NET LIABILITY AFTER NON-REFUND. CREDITS	NO. OF RETURNS WITH LIABILITY	NET LIABILITY PERCENT
Hamilton County					Keith County				
Less than 10	1,131	\$15,746.00	264	0.35%	Less than 10	1,177	\$12,063.72	251	0.34%
10-24,999	851	194,045.03	757	4.25	10-24,999	946	202,427.12	832	5.77
25-49,999	1,134	931,426.21	1,130	20.42	25-49,999	957	743,656.14	945	21.21
50-99,999	867	1,944,533.15	866	42.63	50-99,999	654	1,444,452.41	651	41.21
100,000 +	173	1,476,051.83	173	32.36	100,000 +	127	1,102,898.47	127	31.46
Total	4,156	\$4,561,802.22	3,190	100.00%	Total	3,861	\$3,505,497.86	2,806	100.00%
Harlan County					Keya Paha County				
Less than 10	419	\$3,499.00	81	0.37%	Less than 10	142	\$904.00	15	0.53%
10-24,999	355	72,838.00	299	7.71	10-24,999	79	15,099.00	69	8.79
25-49,999	371	272,710.30	364	28.88	25-49,999	82	56,899.00	82	33.14
50-99,999	185	407,951.54	185	43.19	50-99,999	25	57,717.00	25	33.62
100,000 +	27	187,448.29	27	19.85	100,000 +	*	*	*	*
Total	1,357	\$944,447.13	956	100.00%	Total	332	\$171,690.00	195	100.00%
Hayes County					Kimball County				
Less than 10	118	\$1,355.25	28	1.29%	Less than 10	564	\$4,980.00	107	0.34%
10-24,999	55	11,207.00	45	10.69	10-24,999	443	86,935.04	377	6.02
25-49,999	71	43,262.00	70	41.26	25-49,999	447	362,026.79	439	25.06
50-99,999	20	38,922.50	20	37.12	50-99,999	278	611,393.99	277	42.32
100,000 +	*	*	*	*	100,000 +	47	379,197.77	46	26.25
Total	266	\$104,857.75	165	100.00%	Total	1,779	\$1,444,533.59	1,246	100.00%
Hitchcock County					Knox County				
Less than 10	500	\$5,287.37	83	0.68%	Less than 10	1,331	\$11,887.00	273	0.45%
10-24,999	386	72,779.30	314	9.36	10-24,999	961	189,153.26	861	7.19
25-49,999	368	270,264.00	362	34.77	25-49,999	1,084	809,602.50	1,063	30.79
50-99,999	168	347,371.19	166	44.69	50-99,999	502	1,066,681.72	499	40.57
100,000 +	13	81,632.00	13	10.50	100,000 +	67	551,736.08	66	20.99
Total	1,435	\$777,333.86	938	100.00%	Total	3,945	\$2,629,060.56	2,762	100.00%
Holt County					Lancaster County				
Less than 10	1,751	\$18,426.10	352	0.54%	Less than 10	24,331	\$361,306.90	6,460	0.21%
10-24,999	1,165	243,899.17	981	7.17	10-24,999	27,221	7,040,451.19	24,869	4.05
25-49,999	1,207	866,621.23	1,197	25.48	25-49,999	30,562	27,433,321.40	30,274	15.78
50-99,999	616	1,361,426.35	614	40.03	50-99,999	26,686	62,620,147.77	26,617	36.01
100,000 +	117	910,246.65	116	26.77	100,000 +	7,787	76,423,906.15	7,758	43.95
Total	4,856	\$3,400,619.50	3,260	100.00%	Total	116,587	\$173,879,133.40	95,978	100.00%
Hooker County					Lincoln County				
Less than 10	143	\$1,994.00	22	0.82%	Less than 10	4,030	\$39,483.23	821	0.22%
10-24,999	92	17,945.00	81	7.37	10-24,999	3,494	695,823.42	2,853	3.87
25-49,999	111	77,895.85	111	32.00	25-49,999	3,603	3,013,877.61	3,458	16.78
50-99,999	52	118,130.71	52	48.54	50-99,999	3,605	8,312,055.65	3,588	46.27
100,000 +	*	*	*	*	100,000 +	610	5,904,362.22	609	32.86
Total	402	\$243,387.56	270	100.00%	Total	15,342	\$17,965,602.13	11,329	100.00%
Howard County					Logan County				
Less than 10	791	\$5,864.08	122	0.28%	Less than 10	143	\$1,499.00	28	0.53%
10-24,999	652	148,010.00	579	7.08	10-24,999	89	13,657.00	73	4.83
25-49,999	769	599,963.26	761	28.69	25-49,999	114	90,764.00	114	32.08
50-99,999	468	1,007,737.14	467	48.18	50-99,999	49	102,665.37	49	36.29
100,000 +	44	329,865.16	44	15.77	100,000 +	*	*	*	*
Total	2,724	\$2,091,439.64	1,973	100.00%	Total	404	\$282,906.37	273	100.00%
Jefferson County					Loup County				
Less than 10	1,057	\$10,496.00	196	0.36%	Less than 10	*	*	*	*
10-24,999	889	213,690.01	792	7.23	10-24,999	51	8,377.00	39	11.28
25-49,999	1,011	783,397.00	1,001	26.50	25-49,999	44	31,108.00	43	41.90
50-99,999	576	1,239,573.36	574	41.93	50-99,999	13	25,781.00	13	34.72
100,000 +	84	709,128.04	84	23.99	100,000 +	*	*	*	*
Total	3,617	\$2,956,284.41	2,647	100.00%	Total	170	\$74,250.00	100	100.00%
Johnson County					Madison County				
Less than 10	623	\$5,423.00	110	0.35%	Less than 10	4,503	\$63,693.60	1,148	0.34%
10-24,999	517	116,040.00	451	7.47	10-24,999	4,314	994,754.60	3,887	5.31
25-49,999	569	440,509.70	565	28.35	25-49,999	4,399	3,562,469.71	4,374	19.01
50-99,999	342	752,161.59	342	48.40	50-99,999	3,474	7,892,882.25	3,462	42.11
100,000 +	33	239,840.64	33	15.43	100,000 +	639	6,229,923.27	631	33.24
Total	2,084	\$1,553,974.93	1,501	100.00%	Total	17,329	\$18,743,723.43	13,502	100.00%
Kearney County					McPherson County				
Less than 10	721	\$12,425.70	174	0.46%	Less than 10	70	\$892.00	14	0.82%
10-24,999	644	146,407.93	571	5.37	10-24,999	37	9,109.00	35	8.38
25-49,999	797	650,282.21	794	23.86	25-49,999	44	29,032.00	42	26.72
50-99,999	580	1,342,806.46	580	49.27	50-99,999	25	53,498.89	25	49.24
100,000 +	72	573,261.25	72	21.04	100,000 +	*	*	*	*
Total	2,814	\$2,725,183.55	2,191	100.00%	Total	179	\$108,653.89	119	100.00%

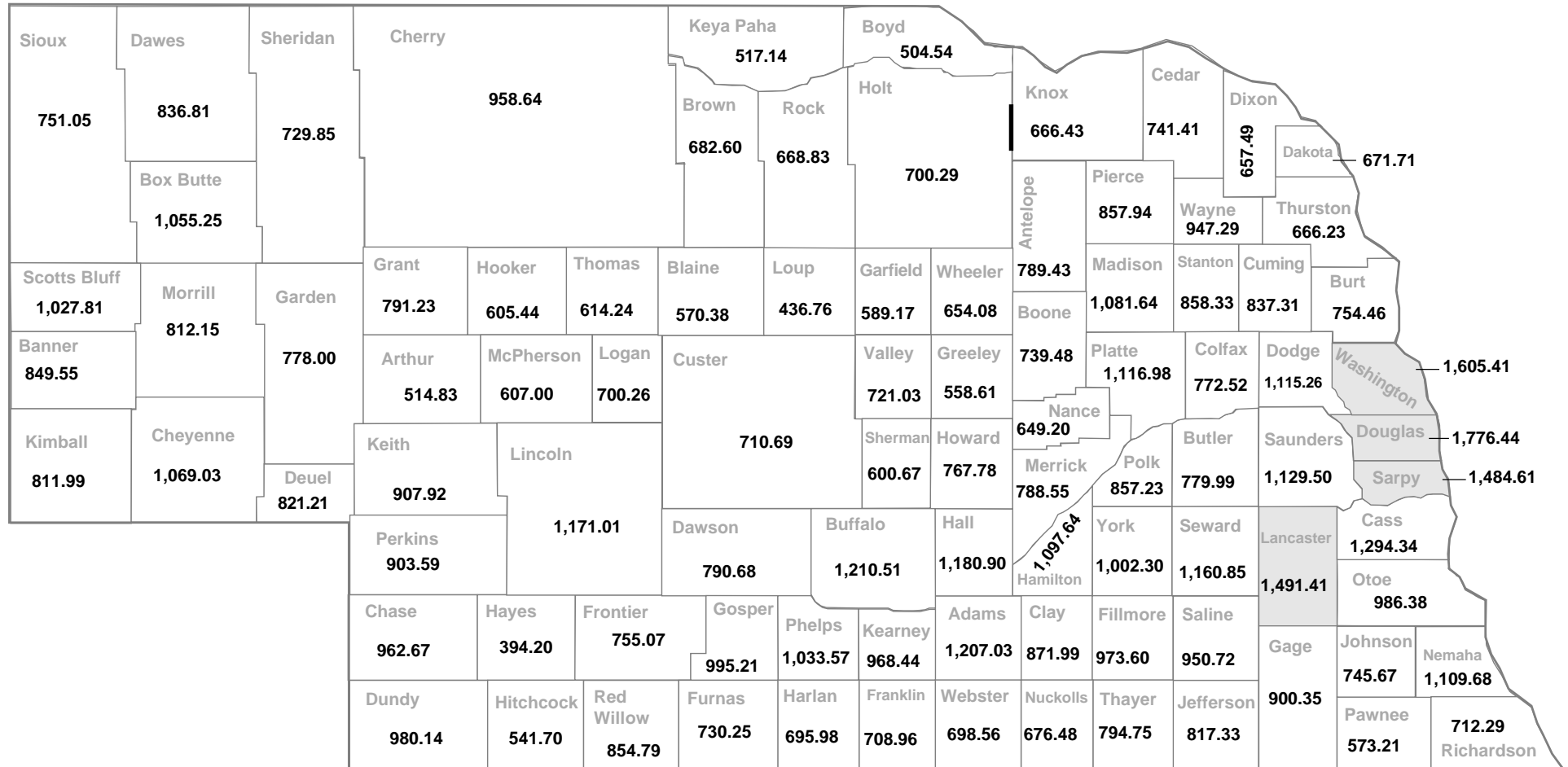
* Data is suppressed to avoid releasing confidential information.

Table 3 — 2002 Individual Income Tax Liability by County (cont.)

FEDERAL ADJUSTED GROSS INCOME	NO. OF RETURNS	NET LIABILITY AFTER NON-REFUND. CREDITS	NO. OF RETURNS WITH LIABILITY	NET LIABILITY PERCENT	FEDERAL ADJUSTED GROSS INCOME	NO. OF RETURNS	NET LIABILITY AFTER NON-REFUND. CREDITS	NO. OF RETURNS WITH LIABILITY	NET LIABILITY PERCENT
Merrick County					Platte County				
Less than 10	983	\$9,615.07	187	0.37%	Less than 10	3,725	\$56,154.45	990	0.34%
10-24,999	811	175,230.00	714	6.76	10-24,999	3,294	792,503.20	2,994	4.87
25-49,999	945	729,374.12	938	28.12	25-49,999	3,992	3,254,971.33	3,971	19.99
50-99,999	478	1,047,042.93	476	40.37	50-99,999	2,989	6,742,639.46	2,982	41.41
100,000 +	72	632,281.95	71	24.38	100,000 +	577	5,435,984.85	576	33.39
Total	3,289	\$2,593,544.07	2,386	100.00%	Total	14,577	\$16,282,253.29	11,513	100.00%
Morrill County					Polk County				
Less than 10	689	\$5,467.00	116	0.31%	Less than 10	656	\$7,086.40	145	0.37%
10-24,999	524	98,982.40	430	5.65	10-24,999	496	104,007.19	436	5.41
25-49,999	584	461,585.99	578	26.35	25-49,999	648	509,174.71	643	26.51
50-99,999	311	714,411.97	308	40.78	50-99,999	390	863,332.87	390	44.94
100,000 +	49	471,351.48	49	26.91	100,000 +	51	437,443.36	51	22.77
Total	2,157	\$1,751,798.84	1,481	100.00%	Total	2,241	\$1,921,044.53	1,665	100.00%
Nance County					Red Willow County				
Less than 10	535	\$4,712.00	101	0.45%	Less than 10	1,417	\$20,259.00	310	0.48%
10-24,999	387	81,020.11	340	7.75	10-24,999	1,241	257,567.12	1,045	6.09
25-49,999	440	333,058.00	436	31.86	25-49,999	1,262	955,124.34	1,239	22.60
50-99,999	230	495,069.52	230	47.37	50-99,999	888	1,952,193.25	884	46.19
100,000 +	18	131,356.75	18	12.57	100,000 +	136	1,040,928.19	135	24.63
Total	1,610	\$1,045,216.38	1,125	100.00%	Total	4,944	\$4,226,071.90	3,613	100.00%
Nemaha County					Richardson County				
Less than 10	791	\$6,603.00	149	0.20%	Less than 10	1,193	\$8,501.00	203	0.30%
10-24,999	630	135,563.00	553	4.11	10-24,999	1,049	202,859.24	838	7.19
25-49,999	765	601,259.40	750	18.25	25-49,999	1,042	721,497.00	987	25.57
50-99,999	662	1,668,435.44	661	50.64	50-99,999	589	1,195,719.97	577	42.38
100,000 +	121	882,764.33	120	26.79	100,000 +	88	692,788.15	85	24.56
Total	2,969	\$3,294,625.17	2,233	100.00%	Total	3,961	\$2,821,365.36	2,690	100.00%
Nuckolls County					Rock County				
Less than 10	657	\$6,225.70	132	0.43%	Less than 10	280	\$2,110.00	39	0.41%
10-24,999	612	112,646.00	484	7.74	10-24,999	204	44,030.00	180	8.55
25-49,999	564	399,314.50	553	27.44	25-49,999	179	133,984.78	179	26.02
50-99,999	276	590,914.00	272	40.61	50-99,999	91	204,365.00	90	39.68
100,000 +	42	346,009.33	42	23.78	100,000 +	16	130,507.19	16	25.34
Total	2,151	\$1,455,109.53	1,483	100.00%	Total	770	\$514,996.97	504	100.00%
Otoe County					Saline County				
Less than 10	1,704	\$17,054.17	351	0.27%	Less than 10	1,612	\$19,073.56	373	0.31%
10-24,999	1,399	307,991.12	1,223	4.79	10-24,999	1,315	309,104.23	1,179	5.08
25-49,999	1,749	1,399,792.47	1,721	21.78	25-49,999	1,990	1,644,728.00	1,976	27.04
50-99,999	1,430	3,178,539.79	1,425	49.46	50-99,999	1,324	2,992,893.60	1,322	49.20
100,000 +	233	1,522,911.71	229	23.70	100,000 +	158	1,117,881.87	158	18.38
Total	6,515	\$6,426,289.26	4,949	100.00%	Total	6,399	\$6,083,681.26	5,008	100.00%
Pawnee County					Sarpy County				
Less than 10	436	\$2,758.00	60	0.38%	Less than 10	8,444	\$133,944.36	2,418	0.20%
10-24,999	347	65,606.00	290	8.97	10-24,999	9,061	2,263,007.30	8,211	3.46
25-49,999	323	223,667.00	311	30.58	25-49,999	10,675	8,970,809.75	10,421	13.72
50-99,999	146	291,000.06	144	39.79	50-99,999	12,173	28,216,964.78	12,080	43.16
100,000 +	24	148,381.00	24	20.29	100,000 +	3,682	25,789,917.77	3,664	39.45
Total	1,276	\$731,412.06	829	100.00%	Total	44,035	\$65,374,643.96	36,794	100.00%
Perkins County					Saunders County				
Less than 10	428	\$6,967.00	98	0.59%	Less than 10	2,152	\$41,391.55	470	0.42%
10-24,999	305	61,096.30	268	5.15	10-24,999	1,874	419,049.00	1,662	4.25
25-49,999	330	254,444.53	324	21.45	25-49,999	2,356	1,912,173.44	2,329	19.41
50-99,999	206	504,003.74	204	42.48	50-99,999	1,985	4,509,183.55	1,979	45.78
100,000 +	44	359,898.00	44	30.34	100,000 +	353	2,967,479.28	353	30.13
Total	1,313	\$1,186,409.57	938	100.00%	Total	8,720	\$9,849,276.82	6,793	100.00%
Phelps County					Scotts Bluff County				
Less than 10	1,202	\$26,121.00	271	0.59%	Less than 10	4,234	\$38,615.58	754	0.24%
10-24,999	893	191,367.80	778	4.34	10-24,999	4,139	862,291.59	3,559	5.46
25-49,999	1,166	947,701.37	1,156	21.48	25-49,999	3,775	3,048,233.06	3,749	19.29
50-99,999	851	1,931,315.95	848	43.77	50-99,999	2,631	6,001,987.39	2,621	37.98
100,000 +	157	1,315,794.03	154	29.82	100,000 +	597	5,852,490.90	596	37.03
Total	4,269	\$4,412,300.15	3,207	100.00%	Total	15,376	\$15,803,618.52	11,279	100.00%
Pierce County					Seward County				
Less than 10	980	\$11,304.00	218	0.42%	Less than 10	1,703	\$20,430.87	418	0.26%
10-24,999	671	145,328.58	591	5.38	10-24,999	1,330	309,374.50	1,188	3.92
25-49,999	838	668,908.77	829	24.77	25-49,999	1,814	1,476,073.46	1,793	18.73
50-99,999	594	1,324,299.44	593	49.03	50-99,999	1,650	3,696,595.70	1,647	46.90
100,000 +	65	550,967.24	64	20.40	100,000 +	293	2,379,684.89	292	30.19
Total	3,148	\$2,700,808.03	2,295	100.00%	Total	6,790	\$7,882,159.42	5,338	100.00%

Table 3 — 2002 Individual Income Tax Liability by County (cont.)

FEDERAL ADJUSTED GROSS INCOME	NO. OF RETURNS	NET LIABILITY AFTER NON-REFUND. CREDITS	NO. OF RETURNS WITH LIABILITY	NET LIABILITY PERCENT	FEDERAL ADJUSTED GROSS INCOME	NO. OF RETURNS	NET LIABILITY AFTER NON-REFUND. CREDITS	NO. OF RETURNS WITH LIABILITY	NET LIABILITY PERCENT
Sheridan County					Washington County				
Less than 10	852	\$6,005.00	153	0.33%	Less than 10	1,751	\$28,241.00	445	0.22%
10-24,999	676	133,311.30	596	7.23	10-24,999	1,507	358,274.61	1,343	2.84
25-49,999	611	483,532.75	608	26.21	25-49,999	1,918	1,604,889.79	1,887	12.71
50-99,999	330	773,471.41	328	41.92	50-99,999	2,094	4,825,183.27	2,086	38.20
100,000 +	59	448,745.13	58	24.32	100,000 +	598	5,814,747.33	597	46.03
Total	2,528	\$1,845,065.59	1,743	100.00%	Total	7,868	\$12,631,336.00	6,358	100.00%
Sherman County					Wayne County				
Less than 10	430	\$3,500.40	70	0.44%	Less than 10	893	\$13,407.38	251	0.43%
10-24,999	352	75,529.16	301	9.44	10-24,999	756	177,684.02	688	5.75
25-49,999	368	278,448.45	366	34.80	25-49,999	878	672,952.60	868	21.76
50-99,999	168	347,078.16	166	43.38	50-99,999	650	1,492,656.04	650	48.28
100,000 +	14	95,541.28	14	11.94	100,000 +	87	735,261.02	87	23.78
Total	1,332	\$800,097.45	917	100.00%	Total	3,264	\$3,091,961.06	2,544	100.00%
Sioux County					Webster County				
Less than 10	96	\$764.00	14	0.38%	Less than 10	515	\$4,974.00	93	0.42%
10-24,999	68	12,653.13	61	6.31	10-24,999	419	86,349.70	369	7.36
25-49,999	70	48,914.00	68	24.39	25-49,999	464	337,617.23	457	28.79
50-99,999	28	60,107.00	28	29.97	50-99,999	256	548,630.13	255	46.78
100,000 +	*	*	*	*	100,000 +	25	195,302.85	25	16.65
Total	267	\$200,531.13	176	100.00%	Total	1,679	\$1,172,873.91	1,199	100.00%
Stanton County					Wheeler County				
Less than 10	416	\$5,550.49	73	0.45%	Less than 10	*	*	*	*
10-24,999	355	82,590.90	315	6.68	10-24,999	79	13,478.00	58	7.26
25-49,999	394	314,016.95	390	25.39	25-49,999	76	55,102.00	76	29.66
50-99,999	244	533,502.40	243	43.13	50-99,999	34	72,470.00	34	39.01
100,000 +	32	301,187.46	32	24.35	100,000 +	*	*	*	*
Total	1,441	\$1,236,848.20	1,053	100.00%	Total	284	\$185,760.00	184	100.00%
Thayer County					York County				
Less than 10	840	\$9,375.60	183	0.45%	Less than 10	1,806	\$24,827.92	459	0.38%
10-24,999	610	133,669.00	526	6.40	10-24,999	1,422	322,583.19	1,283	5.00
25-49,999	699	524,743.04	688	25.11	25-49,999	1,693	1,355,031.09	1,680	21.01
50-99,999	413	879,390.00	407	42.07	50-99,999	1,283	2,875,103.90	1,281	44.58
100,000 +	68	543,013.45	68	25.98	100,000 +	231	1,872,261.87	231	29.03
Total	2,630	\$2,090,191.09	1,872	100.00%	Total	6,435	\$6,449,807.97	4,934	100.00%
Thomas County					Counties Total				
Less than 10	143	\$1,705.00	23	0.77%	Less than 10	181,037	\$2,602,471.48	41,718	0.26%
10-24,999	75	13,053.00	65	5.89	10-24,999	174,853	40,878,190.12	154,271	4.08
25-49,999	95	66,246.73	92	29.88	25-49,999	197,731	164,360,097.20	193,709	16.41
50-99,999	40	88,551.00	40	39.93	50-99,999	159,399	365,979,713.90	158,366	36.53
100,000 +	*	*	*	*	100,000 +	44,135	428,065,280.60	43,897	42.73
Total	361	\$221,739.73	228	100.00%	Total	757,155	\$1,001,885,753.00	591,961	100.00%
Thurston County					Counties Unallocated				
Less than 10	537	\$3,160.00	73	0.27%	Less than 10	13,335	\$1,193,842.77	3,300	1.63%
10-24,999	467	69,841.45	309	5.86	10-24,999	17,062	2,993,854.83	15,296	4.09
25-49,999	463	286,381.02	363	24.04	25-49,999	21,841	10,956,779.41	21,000	14.95
50-99,999	277	513,053.81	249	43.07	50-99,999	21,269	23,098,490.85	20,334	31.52
100,000 +	44	318,775.09	41	26.76	100,000 +	13,295	35,041,591.78	11,647	47.82
Total	1,788	\$1,191,211.37	1,035	100.00%	Total	86,802	\$73,284,559.64	71,577	100.00%
Valley County					State Total				
Less than 10	658	\$6,500.00	114	0.45%	Less than 10	194,372	\$3,796,314.25	45,018	0.35%
10-24,999	498	92,615.00	413	6.48	10-24,999	191,915	43,872,044.95	169,567	4.08
25-49,999	497	370,386.50	496	25.90	25-49,999	219,572	175,316,876.60	214,709	16.31
50-99,999	283	615,384.17	283	43.04	50-99,999	180,668	389,078,204.80	178,700	36.19
100,000 +	47	344,918.58	46	24.12	100,000 +	57,430	463,106,872.30	55,544	43.07
Total	1,983	\$1,429,804.25	1,352	100.00%	Total	843,957	\$1,075,170,313.00	663,538	100.00%

Table 4 — Individual Income Tax Liability Per Return for 2002

NOTE: Calculations based on total number of county returns and Nebraska tax net of nonrefundable credits.

All county average: \$1,323.22

Counties above average are noted by shaded area on the map.

Table 5 — Total 2002 Individual Income Tax Liability

FEDERAL ADJUSTED GROSS INCOME	NUMBER OF NONRESIDENT RETURNS	NUMBER OF RESIDENT RETURNS	TOTAL RETURNS	NUMBER OF RETURNS WITH TAX LIABILITY	CALCULATED LIABILITY	
					AMOUNT	PERCENT OF TOTAL
Less than 0	820	8,150	8,970	402	\$730,558	0.06%
0 - 4,999	8,099	118,932	127,031	7,403	1,203,312	0.10
5,000 - 9,999	4,416	53,955	58,371	41,756	3,438,540	0.28
10,000 - 14,999	5,182	54,687	59,869	50,341	11,163,845	0.91
15,000 - 19,999	5,957	60,134	66,091	61,952	21,972,155	1.80
20,000 - 24,999	5,923	60,032	65,955	64,280	33,086,184	2.71
25,000 - 29,999	5,289	52,593	57,882	57,113	39,748,102	3.25
30,000 - 34,999	4,674	43,119	47,793	47,378	41,566,029	3.40
35,000 - 39,999	4,242	37,692	41,934	41,647	44,214,806	3.62
40,000 - 44,999	3,957	33,950	37,907	37,673	47,220,504	3.86
45,000 - 49,999	3,679	30,377	34,056	33,850	49,227,798	4.03
50,000 - 54,999	3,296	27,022	30,318	30,151	49,885,683	4.08
55,000 - 59,999	3,105	24,806	27,911	27,754	52,047,925	4.26
60,000 - 74,999	7,511	57,858	65,369	64,953	153,379,659	12.55
75,000 - 99,999	7,357	49,713	57,070	56,612	188,020,090	15.38
100,000 - 199,999	7,598	34,605	42,203	41,464	227,338,606	18.60
200,000 - 499,999	3,274	7,694	10,968	10,439	134,272,107	10.98
500,000 - 999,999	1,147	1,246	2,393	2,205	51,490,558	4.21
1,000,000 or more	1,276	590	1,866	1,567	72,373,852	5.92
Total	86,802	757,155	843,957	678,940	\$1,222,380,312	100.00%

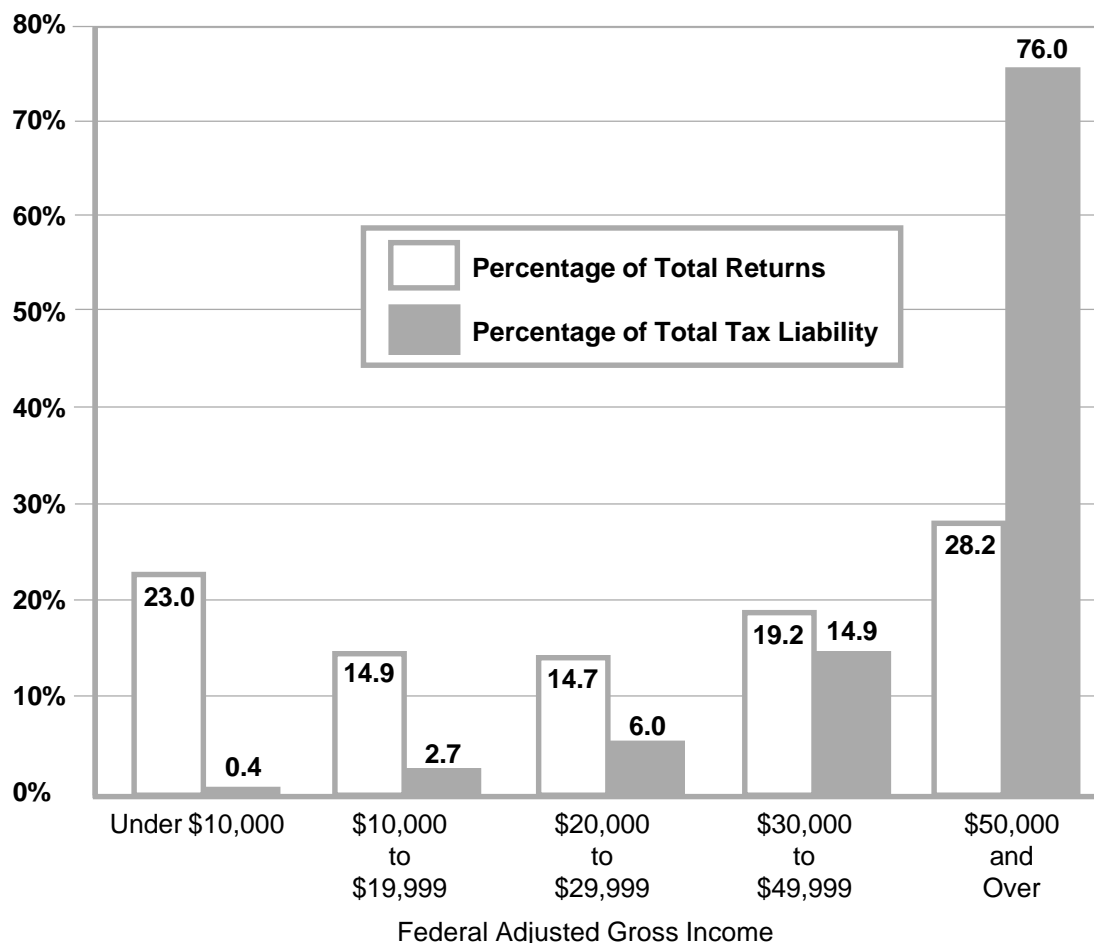


Table 6 — 2002 Resident Individual Income Tax Liability

FEDERAL ADJUSTED GROSS INCOME	NUMBER OF RETURNS	NUMBER OF RETURNS WITH TAX LIABILITY	FEDERAL ADJUSTED GROSS INCOME	CALCULATED LIABILITY	
				AMOUNT	PERCENT OF TOTAL
Less than 0	8,150	350	(\$558,047,700)	\$629,381	0.05%
0 - 4,999	118,932	7,047	97,525,903	209,882	0.02
5,000 - 9,999	53,955	38,765	405,269,815	3,286,942	0.29
10,000 - 14,999	54,687	45,950	684,043,693	10,596,718	0.92
15,000 - 19,999	60,134	56,532	1,053,878,688	20,796,153	1.81
20,000 - 24,999	60,032	58,645	1,349,027,287	31,338,236	2.73
25,000 - 29,999	52,593	52,026	1,442,886,013	37,682,192	3.29
30,000 - 34,999	43,119	42,845	1,397,840,767	39,326,355	3.43
35,000 - 39,999	37,692	37,549	1,411,889,586	41,835,191	3.65
40,000 - 44,999	33,950	33,840	1,440,804,600	44,761,749	3.90
45,000 - 49,999	30,377	30,313	1,442,202,254	46,718,130	4.07
50,000 - 54,999	27,022	26,963	1,417,508,658	47,313,482	4.13
55,000 - 59,999	24,806	24,751	1,425,602,449	49,318,428	4.30
60,000 - 74,999	57,858	57,751	3,873,486,732	145,414,516	12.68
75,000 - 99,999	49,713	49,649	4,253,414,539	177,682,259	15.50
100,000 - 199,999	34,605	34,545	4,474,088,272	213,857,141	18.65
200,000 - 499,999	7,694	7,661	2,212,679,594	126,208,221	11.01
500,000 - 999,999	1,246	1,239	837,312,395	47,298,763	4.13
1,000,000 or more	590	573	1,753,286,391	62,352,152	5.44
Total	757,155	606,994	\$30,414,699,936	\$1,146,625,890	100.00%

Table 7 — Adjustment to 2002 Resident Individual Income Tax Returns

FEDERAL ADJUSTED GROSS INCOME	NEBRASKA ITEMIZED DEDUCTIONS	ADJUSTMENTS INCREASING FEDERAL AGI	ADJUSTMENTS DECREASING FEDERAL AGI	NEBRASKA NET TAXABLE INCOME
Less than 0	\$30,019,234	\$357,773,052	\$276,455,078	\$7,902,883
0 - 4,999	5,815,056	5,630,721	4,453,643	8,669,318
5,000 - 9,999	9,193,179	4,754,502	4,426,865	135,381,341
10,000 - 14,999	24,830,904	5,421,522	8,858,327	377,113,210
15,000 - 19,999	42,396,714	6,155,830	14,095,805	675,628,704
20,000 - 24,999	63,176,038	6,889,914	15,382,025	953,162,321
25,000 - 29,999	82,357,467	6,131,931	16,407,596	1,076,256,238
30,000 - 34,999	95,243,344	5,746,681	15,243,964	1,075,078,504
35,000 - 39,999	109,257,135	5,588,140	15,399,856	1,106,366,433
40,000 - 44,999	118,851,554	6,498,487	16,180,651	1,146,766,797
45,000 - 49,999	126,219,531	5,505,784	14,725,279	1,163,527,785
50,000 - 54,999	134,793,284	5,867,978	15,244,477	1,153,642,612
55,000 - 59,999	139,982,313	5,213,635	14,766,559	1,172,173,521
60,000 - 74,999	415,555,801	14,321,553	41,409,039	3,227,005,928
75,000 - 99,999	517,033,768	14,619,231	45,453,174	3,588,705,990
100,000 - 199,999	538,756,611	27,151,831	68,885,291	3,852,013,879
200,000 - 499,999	169,261,676	27,370,345	95,338,449	1,978,308,629
500,000 - 999,999	50,617,859	14,253,141	87,219,338	715,798,650
1,000,000 or more	237,427,159	122,282,910	703,688,286	940,452,012
Total	\$2,910,788,624	\$647,177,188	\$1,473,633,702	\$24,353,954,753

Table 8 — 2002 Individual Income Tax Liability and Payments for Resident Returns

FEDERAL ADJUSTED GROSS INCOME	NEBRASKA INCOME TAX	NEBRASKA MINIMUM TAX	TOTAL NEBR. INCOME TAX LIABILITY	PERSONAL CREDIT AMOUNT	WITHHOLDING PAYMENTS	ESTIMATED PAYMENTS
Less than 0	\$426,806	\$202,575	\$629,381	\$55,147	\$1,927,162	\$680,018
0 - 4,999	191,512	18,370	209,882	30,107	8,866,250	1,437,048
5,000 - 9,999	3,225,812	61,130	3,286,942	1,268,820	6,886,709	215,901
10,000 - 14, 999	10,507,785	88,932	10,596,718	4,006,690	12,639,896	813,386
15,000 - 19,999	20,684,056	112,097	20,796,153	7,509,435	21,883,603	1,724,340
20,000 - 24,999	31,186,048	152,189	31,338,236	9,482,853	32,466,103	2,253,170
25,000 - 29,999	37,516,327	165,865	37,682,192	9,347,068	38,463,630	2,587,038
30,000 - 34,999	39,140,861	185,494	39,326,355	8,312,626	39,320,509	3,022,885
35,000 - 39,999	41,634,504	200,687	41,835,191	8,074,082	40,474,755	3,240,380
40,000 - 44,999	44,537,479	224,270	44,761,749	7,900,841	41,869,953	3,662,270
45,000 - 49,999	46,482,630	235,500	46,718,130	7,601,117	42,279,532	3,713,004
50,000 - 54,999	47,074,088	239,393	47,313,482	7,051,175	42,104,487	3,858,285
55,000 - 59,999	49,100,124	218,305	49,318,428	6,697,737	43,163,995	3,810,639
60,000 - 74,999	144,722,116	692,400	145,414,516	16,238,946	124,140,727	11,751,429
75,000 - 99,999	176,865,123	817,139	177,682,259	14,448,958	150,162,021	15,650,514
100,000 - 199,999	212,695,712	1,161,428	213,857,141	7,979,055	164,134,335	34,264,374
200,000 - 499,999	125,088,787	1,119,434	126,208,221	10,002	76,610,598	35,068,982
500,000 - 999,999	47,071,082	227,681	47,298,763	0	24,792,823	17,342,717
1,000,000 or more	61,912,697	439,455	62,352,152	0	23,750,606	34,786,329
Total	\$1,140,063,547	\$6,562,345	\$1,146,625,890	\$116,014,658	\$935,937,694	\$179,882,710

Table 9A — 2002 Individual Income Refundable Tax Credits

FEDERAL ADJUSTED GROSS INCOME	MOTOR FUEL TAX CREDIT		REFUNDABLE CHILD CARE CREDIT	
	AMOUNT	# OF RETURNS	AMOUNT	# OF RETURNS
Less than 0	\$337,937	1,076	\$14,748	37
0 - 4,999	443,465	1,937	718,567	1,853
5,000 - 9,999	51,421	273	235,405	600
10,000 - 14,999	76,680	382	585,728	1,469
15,000 - 19,999	147,568	660	1,231,195	2,800
20,000 - 24,999	161,633	710	1,333,901	3,419
25,000 - 29,999	169,682	700	456,801	2,535
30,000 - 34,999	141,940	606	0	0
35,000 - 39,999	118,486	519	0	0
40,000 - 44,999	99,679	421	0	0
45,000 - 49,999	87,070	380	0	0
50,000 - 54,999	59,680	258	0	0
55,000 - 59,999	53,972	249	0	0
60,000 - 74,999	127,229	499	0	0
75,000 - 99,999	77,505	318	0	0
100,000 - 199,999	65,475	200	0	0
200,000 - 499,999	14,392	50	0	0
500,000 - 999,999	7,551	8	0	0
1,000,000 or more	3,554	10	0	0
Total	\$2,244,918	9,256	\$4,576,346	12,713

Table 9B — 2002 Individual Non-Refundable Income Tax Credits

FEDERAL ADJUSTED GROSS INCOME	PERSONAL EXEMPTION CREDIT		CREDIT FOR TAX PAID TO ANOTHER STATE		ELDERLY TAX CREDIT		CHILD CARE CREDIT		3800 CREDITS	
	Amount	# of Returns	Amount	# of Returns	Amount	# of Returns	Amount	# of Returns	Amount	# of Returns
Less than 0	\$55,147	343	\$11,460	4	\$0	0	\$0	0	\$117,473	5
0 - 4,999	30,107	414	915	116	174	2	0	0	12	1
5,000 - 9,999	1,268,820	13,611	34,535	935	901	42	0	0	0	0
10,000 - 14,999	4,006,690	37,604	111,236	1,141	12,876	145	0	0	0	0
15,000 - 19,999	7,509,435	53,276	233,632	1,548	8,681	125	0	0	0	0
20,000 - 24,999	9,482,853	56,911	448,084	1,970	4,733	38	0	0	88	1
25,000 - 29,999	9,347,068	50,829	534,781	1,759	357	1	50,019	564	563	2
30,000 - 34,999	8,312,626	41,987	605,012	1,639	129	1	235,255	2,601	1,085	2
35,000 - 39,999	8,074,082	36,804	695,054	1,630	0	0	262,441	2,802	657	3
40,000 - 44,999	7,900,841	33,224	742,685	1,477	0	0	308,277	3,205	0	0
45,000 - 49,999	7,601,117	29,802	812,526	1,452	0	0	350,766	3,377	338	1
50,000 - 54,999	7,051,175	26,559	809,475	1,371	0	0	348,220	3,274	3,282	3
55,000 - 59,999	6,697,737	24,373	820,838	1,301	0	0	344,694	3,213	1,869	4
60,000 - 74,999	16,238,946	56,880	2,360,820	3,165	0	0	844,569	7,740	20,909	12
75,000 - 99,999	14,448,958	48,849	3,018,604	3,216	337	1	674,640	6,302	26,224	18
100,000 - 199,999	7,979,055	33,346	3,880,756	2,800	0	0	358,999	3,449	81,053	38
200,000 - 499,999	10,002	702	3,314,821	1,080	0	0	44,717	418	270,048	38
500,000 - 999,999	0	0	1,685,846	270	0	0	4,409	39	159,014	14
1,000,000 or more	0	0	1,970,859	143	0	0	1,382	12	1,921,870	33
Total	\$116,014,658	545,514	\$22,091,939	27,017	\$28,189	355	\$3,828,388	36,996	\$2,604,485	175

Table 10 — General Fund Individual Income Tax Cash Receipts

MONTH	GROSS RECEIPTS ¹		NET RECEIPTS ²		NET CHANGE	PERCENT CHANGE
	2003	2002	2003	2002		
January	\$103,732,380	\$113,945,813	\$92,648,784	\$107,635,342	(\$14,986,558)	-13.92%
February	157,725,200	140,028,128	102,701,013	90,865,232	11,835,781	13.03
March	96,002,887	98,205,052	45,220,532	40,791,232	4,429,300	10.86
April	162,676,280	183,027,722	111,356,825	131,407,054	(20,050,229)	-15.26
May	132,872,854	130,906,562	103,829,870	100,251,136	3,578,734	3.57
June	120,129,766	122,840,461	88,726,632	108,789,042	(20,062,410)	-18.44
July	50,300,544	54,412,615	45,240,166	50,880,130	(5,639,964)	-11.08
August	139,820,070	125,168,539	137,882,393	121,369,421	16,512,972	13.61
September	128,633,719	132,494,632	125,288,443	130,104,976	(4,816,533)	-3.70
October	56,343,472	59,171,719	54,140,873	55,773,782	(1,632,909)	-2.93
November	139,663,919	123,943,790	136,429,022	119,567,029	16,861,993	14.10
December	108,199,173	107,995,457	106,072,052	107,242,658	(1,170,606)	-1.09
Total	\$1,396,100,262	\$1,392,140,490	\$1,149,536,605	\$1,164,677,034	(\$15,140,429)	-1.30%

¹ Taxes received and deposited during the specific processing month, regardless of when tax liability was incurred.

² Gross receipts less refunds.

Table 11 — General Fund Corporation Income Tax Cash Receipts

MONTH	GROSS RECEIPTS ¹		NET RECEIPTS ²		NET CHANGE	PERCENT CHANGE
	2003	2002	2003	2002		
January	\$7,695,265	\$5,237,093	\$5,844,089	(\$4,122,292)	\$9,966,381	-241.77%
February	10,109,257	6,407,382	8,691,567	3,722,357	4,969,210	133.50
March	29,290,128	29,233,230	27,345,462	26,018,679	1,326,783	5.10
April	16,291,882	17,221,970	14,826,949	15,058,160	(231,211)	-1.54
May	6,661,378	4,694,850	4,991,694	3,228,198	1,763,496	54.63
June	19,908,495	18,964,099	18,829,643	17,986,970	842,673	4.68
July	6,190,101	6,107,623	4,916,580	4,065,631	850,949	20.93
August	4,144,476	3,102,420	3,728,112	(1,541,709)	5,269,821	-341.82
September	26,694,257	22,846,202	24,564,563	20,634,700	3,929,863	19.04
October	13,149,340	8,468,785	8,793,919	1,860,162	6,933,757	372.75
November	3,131,632	2,641,142	(1,534,803)	(7,466,492)	5,931,689	-79.44
December	27,214,578	19,240,162	21,377,485	13,515,710	7,861,775	58.17
Total	\$170,480,789	\$144,164,958	\$142,375,260	\$92,960,074	\$49,415,186	53.16%

¹ Taxes received and deposited during the specific processing month, regardless of when tax liability was incurred.

² Gross receipts less refunds.

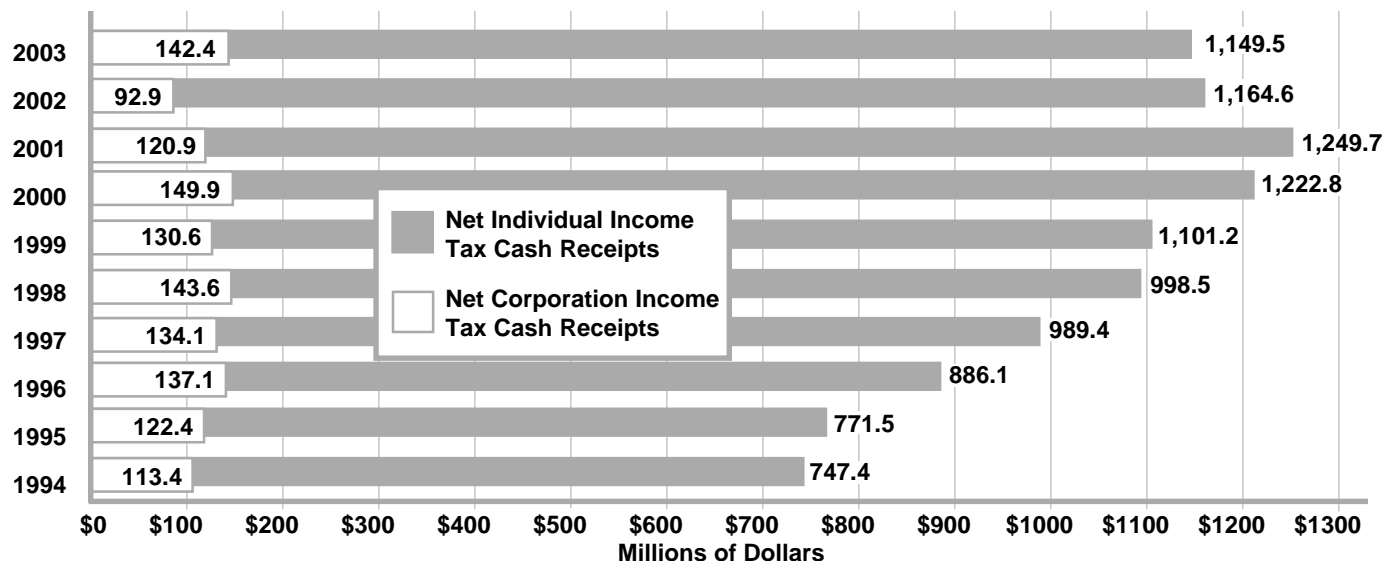


Table 12 — Analysis of Corporation Income Tax Returns for 2001

NEBRASKA TAXABLE INCOME CLASSIFICATION	NUMBER OF CORPORATIONS ¹	PERCENT OF TOTAL CORPORATIONS	NET NEBRASKA INCOME ²	NET NEBRASKA TAX DUE ³	PERCENT OF TOTAL LIABILITY
Less than zero	7,506	35.10%	\$0	\$0	0.00%
0 - \$5,000	5,688	26.60	5,746,583	288,329	0.29
\$5,001 - \$10,000	1,281	5.99	9,444,243	354,046	0.35
\$10,001 - \$15,000	856	4.00	10,624,535	409,187	0.41
\$15,001 - \$20,000	694	3.24	12,059,747	472,906	0.47
\$20,001 - \$25,000	550	2.57	12,328,107	521,883	0.52
\$25,001 - \$30,000	451	2.11	12,355,660	513,748	0.51
\$30,001 - \$35,000	365	1.71	11,853,582	505,093	0.51
\$35,001 - \$40,000	312	1.46	11,715,018	502,160	0.50
\$40,001 - \$45,000	333	1.56	14,156,674	634,697	0.64
\$45,001 - \$50,000	391	1.83	18,692,107	852,132	0.85
\$50,001 - \$60,000	450	2.10	24,521,870	1,121,272	1.12
\$60,001 - \$70,000	330	1.54	21,465,522	1,023,643	1.02
\$70,001 - \$80,000	271	1.27	20,267,814	1,066,408	1.07
\$80,001 - \$90,000	188	0.88	15,990,253	782,897	0.78
\$90,001 - \$100,000	174	0.81	16,513,100	815,014	0.82
\$100,001 - \$150,000	431	2.02	51,861,148	2,582,458	2.59
\$150,001 - \$200,000	221	1.03	37,841,806	1,732,863	1.73
\$200,001 - \$250,000	120	0.56	27,143,864	1,422,988	1.42
\$250,001 - \$300,000	119	0.56	32,510,808	1,834,895	1.84
\$300,001 - \$350,000	65	0.30	20,918,591	1,216,810	1.22
\$350,001 - \$400,000	55	0.26	20,524,441	1,075,371	1.08
\$400,001 - \$450,000	33	0.15	13,981,919	715,917	0.72
\$450,001 - \$500,000	45	0.21	21,468,044	1,226,314	1.23
\$500,001 - \$750,000	127	0.59	77,844,841	4,127,654	4.13
\$750,001 - \$1,000,000	75	0.35	64,897,815	3,983,208	3.99
\$1,000,001 - \$2,000,000	120	0.56	166,457,096	8,443,364	8.45
\$2,000,001 - \$3,000,000	45	0.21	109,574,162	5,816,735	5.82
\$3,000,001 - \$5,000,000	37	0.17	143,062,763	7,901,713	7.91
Greater than \$5,000,001	54	0.25	821,654,968	47,955,659	48.00
TOTAL	21,387	100.00%	\$1,827,477,078	\$99,899,364	100.00%

¹ Does not include S-corporations² Does not include deficit³ The corporation income tax rate is 5.58% on the first \$50,000 of Nebraska taxable income and 7.81% of income over \$50,000**Table 13 — Analysis of Financial Institution Tax Returns for 2001**

INFORMATION	BANKS	SAVINGS & LOANS	CREDIT UNIONS	OTHERS	TOTAL
Number of Returns	267	14	28	30	339
Preceding year end deposits	\$26,428,392,455	\$2,873,494,397	\$396,695,807	\$1,563,942,531	\$31,262,525,190
First quarter ending deposits	26,045,187,419	2,878,721,406	417,720,014	1,541,016,444	30,882,645,283
Second quarter ending deposits	26,086,661,866	2,814,653,012	428,655,240	1,531,842,103	30,861,812,221
Third quarter ending deposits	24,672,888,750	2,745,713,197	440,549,473	1,595,269,547	29,454,420,967
Fourth quarter ending deposits	25,526,597,302	2,811,279,357	457,297,646	1,623,275,608	30,418,449,913
Total deposits	128,759,727,792	14,123,861,369	2,140,918,180	7,855,346,233	152,879,853,574
Average deposits	26,576,294,498	2,858,224,674	428,183,636	1,571,069,247	31,433,772,054
Financial Institution Tax	12,490,871	1,343,366	201,248	738,402	14,773,887
Net Nebraska Income	572,775,622	95,419,254	3,479,591	29,020,101	700,694,568
Limitation Amount	21,830,617	3,635,474	132,574	1,109,780	26,708,445
CDAA Credit	34,444	300	0	100	34,844
Net Nebraska Tax	11,318,942	1,160,658	126,548	697,434	13,303,582

SALES TAX

Nebraska sales tax is imposed upon the gross receipts from all sales, leases, or rentals of tangible personal property made at retail in this state and upon the gross receipts of selected services; gross receipts of every person engaged as a public utility or as a community antenna television service operator; the gross receipts from the sale of admissions in the state; the gross receipts of persons selling, leasing, or otherwise providing intellectual or entertainment property; and the gross receipts from the sale of warranties, guarantees, service agreements, or maintenance agreements when the items covered are subject to tax.

Property is defined as all tangible and intangible property that is subject to tax in the above paragraph.

All gross receipts from the sale of the items listed above are subject to tax unless an exemption is specified by law. Sales tax exemptions are generally based upon the nature of the seller, the nature of the property sold, the nature of the purchaser, or the purchaser's intended use of the product.

The sales tax was established by the Nebraska Revenue Act of 1967. From 1970 to 1983, the sales tax rate was determined each year by the State Board of Equalization and Assessment. Beginning with 1984, the legislature sets the tax rate. Currently, the state sales tax rate is five and one half percent. A chronology of state tax rates is displayed in Table 2 on page 16.

Business and Individual Consumer's Use Tax

The use tax is a complement to the sales tax and is paid directly to the state by the consumer. The consumer may be a business or an individual. The tax is imposed on the storage, use, or consumption in this state of tangible personal property and certain taxable services when the appropriate sales tax has not been paid. Examples of purchases that may be subject to consumer's use tax include items purchased from an out-of-state vendor, and inventory items purchased for resale that are withdrawn from inventory for personal or business use.

Retailer's Use Tax

The retailer's use tax is a component of the state sales and use tax. Out-of-state retailers who do not

have sufficient business contact with Nebraska may voluntarily become licensed to collect the appropriate sales tax for their Nebraska customers. The tax applies to items delivered to a customer's home or business in Nebraska for storage, use, or consumption.

Sales and Use Tax on Motor Vehicles

Sales of motor vehicles, trailers, and semitrailers are subject to sales tax in Nebraska. The tax is collected on the net sales price of the motor vehicle or trailer. Sales tax on motor vehicles is paid to the county treasurer or other designated county official in the county in which the vehicle is registered. The counties then remit the sales tax collected to the state.

Local Option Sales and Use Tax

Any incorporated municipality may impose a local option (city) sales and use tax if approved by a majority of the votes cast in a regular election. The city tax is collected and administered in the same manner as the state sales and use tax. The tax applies to all transactions subject to the state sales and use tax that take place within the boundaries of the city imposing the city tax or the city where the item is delivered. Where a state use tax liability exists, the consumer is obligated to remit the city use tax in the same manner as the state use tax. As of December 31, 2003, 130 cities were imposing a local option sales and use tax.

Cities may impose a local option sales tax at a rate of .5 percent, 1 percent, or 1.5 percent.

Food Sales Tax Exemption

The Legislature exempted certain food and food products from sales tax, effective October 1, 1983. Exempted from sales tax are food or food products which are currently eligible for purchase with food coupons issued by the United States Department of Agriculture, regardless of whether the retailer from which food is purchased is participating in the food stamp program. Food does not include meals prepared by the retailer or food sold through vending machines. Prior to the exemption, a food sales tax credit was allowed on the individual income tax return. A chronology of the food sales tax credit is displayed in Table 2 on page 16.

Sales Tax Statistical Tables

Table 1 - Net Taxable Sales and State Sales Tax

2003 net taxable sales and state sales tax are reported for selected municipalities within each county in Table 1. Motor vehicle net taxable sales are not included. The totals for smaller municipalities have been combined as "other" to prevent disclosure of information about individual establishments.

The amounts reported for each municipality reflect sales by establishments or transactions in or near the municipality and in outlying rural areas. All transactions are allocated to a municipality. These statistics are reported by the location of the business or the transaction, irrespective of the residence of the purchaser.

Table 2 - Motor Vehicle Net Taxable Sales and State Sales Tax

Motor vehicle net taxable sales and state sales tax statistics for 2003 are reported in Table 2. Since the sales tax on motor vehicle purchases is collected by the county treasurer and cannot be allocated to the municipality where the purchase was made, these statistics are reported by county. Sales are reported by the county where the vehicle is registered, which is not necessarily the county where the vehicle is purchased. Net taxable sales statistics are calculated from the sales tax amounts reported by the county treasurers.

Table 3 - Sales Tax Statistics by Nebraska Business Classification

Table 3 reports 2003 net taxable sales and sales tax categorized by Nebraska Business Classification with a comparison of 2003 and 2002 net taxable sales. Please note that the table parallels the NAICS rather than SIC classification system reported in prior years. (For more detailed state-level NAICS statistics, see the Department of Revenue Web site).

Table 4 - City Sales and Use Tax Returned to Municipalities

2003 and 2002 sales and use tax collected by the Nebraska Department of Revenue under the Local Option Revenue Act and returned to municipalities is reported in Table 4. The sales tax figures are amounts actually returned to municipalities after deducting refunds and the statutory administration fee. A chronology of city sales tax rates is also shown.

Table 5 - General Fund Sales and Use Tax Cash Receipts

2003 and 2002 monthly general fund sales and use tax cash receipts are reported in Table 5 with a graph displaying net general fund sales and use tax cash receipts for 1994 through 2003.

Table 1 — Net Taxable Sales and State Sales Tax

COUNTY OR MUNICIPALITY	CALENDAR YEAR 2003		COUNTY OR MUNICIPALITY	CALENDAR YEAR 2003	
	NET TAXABLE SALES	SALES TAX		NET TAXABLE SALES	SALES TAX
ADAMS			BURT		
AYR	\$531,997	\$29,259.98	CRAIG	\$400,242	\$22,013.51
HASTINGS	262,992,468	14,427,368.74	DECATUR	3,982,513	219,038.78
HOLSTEIN	723,597	39,797.92	LYONS	5,538,075	304,595.25
JUNIATA	3,902,251	214,624.10	OAKLAND	7,037,003	391,006.29
KENESAW	3,699,514	204,173.67	TEKAMAH	13,409,898	743,290.49
PROSSER	1,485,210	81,686.62	COUNTY TOTAL	\$30,373,868	\$1,680,281.86
ROSELAND	627,143	34,493.06			
COUNTY TOTAL	\$274,128,031	\$15,040,525.91	BUTLER		
ANTELOPE			BELLWOOD	\$1,612,506	\$88,688.15
BRUNSWICK	\$631,524	\$34,733.98	BRAINARD	1,847,736	101,625.70
CLEARWATER	2,007,946	110,437.35	BRUNO	264,954	14,572.51
ELGIN	5,136,396	289,477.91	DAVID CITY	20,462,134	1,127,788.73
NELIGH	20,738,967	1,140,644.68	DWIGHT	434,528	23,899.18
OAKDALE	298,536	16,419.61	LINWOOD	112,359	6,179.80
ORCHARD	1,746,638	96,065.31	RISING CITY	854,188	46,980.52
ROYAL	457,150	25,143.34	ULYSSES	594,698	32,708.49
TILDEN	253,398	13,936.97	COUNTY TOTAL	\$26,954,698	\$1,484,881.06
COUNTY TOTAL	\$31,272,557	\$1,726,969.26			
ARTHUR			CASS		
ARTHUR	\$927,899	\$51,034.60	ALVO	\$242,230	\$13,322.66
COUNTY TOTAL	\$927,899	\$51,034.60	AVOCA	1,205,075	66,279.29
BANNER			CEDAR CREEK	312,209	17,171.56
HARRISBURG	\$202,005	\$11,110.35	EAGLE	5,208,831	284,289.98
COUNTY TOTAL	\$376,891	\$20,729.08	ELMWOOD	2,839,278	156,160.65
BLAINE			GREENWOOD	5,012,082	275,665.15
BREWSTER	\$253,681	\$13,952.54	LOUISVILLE	7,530,265	337,279.65
DUNNING	307,391	16,906.56	MANLEY	277,728	15,275.18
COUNTY TOTAL	\$704,689	\$38,758.07	MURDOCK	843,021	46,366.35
BOONE			MURRAY	3,542,977	194,864.08
ALBION	\$21,907,310	\$1,205,789.67	NEHAWKA	1,268,726	69,780.05
CEDAR RAPIDS	1,856,461	103,989.80	PLATTSMOUTH	50,427,740	2,773,529.58
PETERSBURG	1,346,250	74,044.06	SOUTH BEND	110,670	6,086.89
PRIMROSE	130,660	7,186.38	UNION	533,662	29,351.57
ST EDWARD	3,387,598	191,603.65	WEEPING WATER	8,607,272	473,400.72
COUNTY TOTAL	\$28,672,703	\$1,585,056.88	COUNTY TOTAL	\$94,196,591	\$5,100,284.56
BOX BUTTE			CEDAR		
ALLIANCE	\$69,913,085	\$3,836,195.73	BELDEN	\$314,592	\$17,302.64
HEMINGFORD	6,137,642	337,570.85	COLERIDGE	1,076,221	59,085.22
COUNTY TOTAL	\$76,050,727	\$4,173,766.58	FORDYCE	1,330,262	73,164.57
BOYD			HARTINGTON	23,715,818	1,301,420.93
BRISTOW	\$435,013	\$23,925.76	LAUREL	5,059,071	281,881.67
BUTTE	1,540,746	84,741.38	RANDOLPH	4,654,428	255,994.39
LYNCH	1,374,838	78,262.36	WYNOT	1,028,297	56,556.42
NAPER	647,308	35,602.19	COUNTY TOTAL	\$37,806,784	\$2,083,704.20
SPENCER	3,035,060	167,054.66			
COUNTY TOTAL	\$7,032,989	\$389,587.67	CHASE		
BROWN			CHAMPION	\$245,461	\$13,500.42
AINSWORTH	\$21,863,866	\$1,202,514.67	ENDERS	162,815	8,954.86
JOHNSTOWN	167,699	9,223.50	IMPERIAL	25,646,728	1,410,972.72
LONG PINE	1,191,447	65,529.80	WAUNETA	4,585,857	252,222.88
COUNTY TOTAL	\$23,248,831	\$1,278,688.06	COUNTY TOTAL	\$30,717,463	\$1,689,864.01
BUFFALO			CHERRY		
AMHERST	\$896,554	\$49,310.58	CODY	\$731,146	\$40,213.27
ELM CREEK	4,677,058	257,238.63	CROOKSTON	74,517	4,098.46
GIBBON	10,603,483	583,192.34	KILGORE	1,014,093	55,775.27
KEARNEY	493,048,259	27,220,695.18	MERRIMAN	625,787	34,418.48
MILLER	782,161	43,018.95	SPARKS	149,708	8,233.94
PLEASANTON	2,308,716	126,979.54	VALENTINE	58,435,719	3,213,967.54
RAVENNA	7,693,013	423,116.42	WOOD LAKE	69,533	3,824.35
RIVERDALE	1,441,031	79,256.83	COUNTY TOTAL	\$61,141,986	\$3,362,812.90
SHELTON	6,537,843	359,582.07			
COUNTY TOTAL	\$529,311,966	\$29,215,202.22	CHEYENNE		
			DALTON	\$1,092,008	\$60,060.59
			GURLEY	431,111	23,711.21
			LODGEPOLE	753,128	44,463.23
			POTTER	1,338,740	73,630.97
			SIDNEY	117,748,548	6,477,303.61
			COUNTY TOTAL	\$121,378,569	\$6,679,996.43

Table 1 — 2003 Net Taxable Sales and State Sales Tax (cont.)

COUNTY OR MUNICIPALITY	CALENDAR YEAR 2003		COUNTY OR MUNICIPALITY	CALENDAR YEAR 2003	
	NET TAXABLE SALES	SALES TAX		NET TAXABLE SALES	SALES TAX
CLAY			DODGE		
CLAY CENTER	\$2,832,498	\$155,787.88	AMES	\$252,583	\$13,892.03
DEWEESE	330,944	18,214.64	DODGE	3,383,904	183,618.65
EDGAR	5,233,512	289,303.53	FREMONT	319,770,055	17,597,731.23
FAIRFIELD	2,083,226	114,577.60	HOOVER	5,234,526	295,899.53
GLENVIL	437,253	24,049.01	NICKERSON	835,646	45,960.71
HARVARD	1,496,996	82,335.08	NORTH BEND	7,008,900	385,382.23
ONG	117,900	6,484.51	SCRIBNER	5,168,539	284,270.57
SUTTON	10,371,566	570,437.45	SNYDER	1,920,967	105,653.46
TRUMBULL	1,700,891	93,549.06	UEHLING	1,101,330	60,573.43
COUNTY TOTAL	\$24,804,346	\$1,365,714.61	COUNTY TOTAL	\$345,240,689	\$19,004,015.04
COLFAX			DOUGLAS		
CLARKSON	\$5,127,288	\$282,001.46	BENNINGTON	\$8,719,544	\$481,255.67
HOWELLS	2,601,295	143,071.65	ELKHORN	36,141,500	1,987,785.28
LEIGH	2,369,386	130,316.54	MILLARD	5,053,363	277,935.39
RICHLAND	282,766	15,552.11	OMAHA	6,521,819,759	359,335,561.30
ROGERS	70,340	3,868.74	RALSTON	48,163,487	2,654,116.74
SCHUYLER	25,649,428	1,410,721.09	VALLEY	20,576,833	1,140,278.01
COUNTY TOTAL	\$36,112,638	\$1,986,199.02	WATERLOO	7,725,588	429,737.12
CUMING			COUNTY TOTAL	\$6,665,964,476	\$367,292,770.90
BANCROFT	\$2,721,975	\$149,709.18	DUNDY		
BEEMER	4,167,674	245,585.97	BENKELMAN	\$7,136,625	\$392,566.50
WEST POINT	52,908,811	2,904,914.07	HAIGLER	176,776	9,722.70
WISNER	6,743,719	365,288.06	COUNTY TOTAL	\$7,333,273	\$403,382.18
COUNTY TOTAL	\$66,542,179	\$3,665,497.28	FILLMORE		
CUSTER			EXETER	\$3,718,145	\$204,498.46
ANSELMO	\$625,593	\$34,407.98	FAIRMONT	2,449,392	134,717.08
ANSLEY	2,006,393	113,151.90	GENEVA	19,312,435	1,062,185.56
ARNOLD	3,296,852	181,327.63	GRAFTON	539,622	29,679.48
BERWYN	166,806	9,174.42	MILLIGAN	2,071,455	115,130.31
BROKEN BOW	51,034,125	2,807,660.64	OHIOWA	187,127	10,292.02
CALLAWAY	2,110,592	116,082.96	SHICKLEY	4,415,820	242,870.48
COMSTOCK	121,823	12,342.29	COUNTY TOTAL	\$33,054,305	\$1,819,190.45
MASON CITY	569,659	31,331.37	FRANKLIN		
MERNA	1,412,322	77,677.98	BLOOMINGTON	\$196,591	\$10,812.55
OCONTO	635,609	34,958.56	CAMPBELL	1,355,244	74,538.54
SARGENT	2,952,228	162,372.77	FRANKLIN	7,623,846	419,312.32
COUNTY TOTAL	\$65,129,895	\$3,591,372.67	HILDRETH	1,030,128	56,657.28
DAKOTA			NAPONEE	179,039	9,847.16
DAKOTA CITY	\$3,002,052	\$165,113.09	RIVERTON	101,348	5,574.15
EMERSON	1,740,430	95,723.95	UPLAND	436,885	24,028.76
HOMER	1,385,074	76,179.38	COUNTY TOTAL	\$10,923,081	\$600,770.76
HUBBARD	476,358	28,476.81	FRONTIER		
JACKSON	4,289,874	236,074.33	CURTIS	\$4,788,336	\$263,359.24
S SIOUX CITY	100,360,349	5,544,377.78	EUSTIS	2,789,187	153,405.69
COUNTY TOTAL	\$111,284,161	\$6,147,596.66	MAYWOOD	1,021,224	56,167.46
DAWES			COUNTY TOTAL	\$8,758,578	\$481,723.18
CHADRON	\$68,279,858	\$3,755,395.60	FURNAS		
CRAWFORD	7,281,002	400,456.08	ARAPAHOE	\$9,208,327	\$506,458.98
WHITNEY	120,581	6,632.01	BEAVER CITY	1,630,909	89,700.31
COUNTY TOTAL	\$75,706,434	\$4,166,270.31	CAMBRIDGE	10,984,645	604,156.21
DAWSON			EDISON	920,727	50,640.16
COZAD	\$40,834,196	\$2,246,570.03	HOLBROOK	721,181	39,665.11
EDDYVILLE	110,626	6,084.49	OXFORD	5,272,098	294,902.98
FARNAM	351,103	19,310.75	WILSONVILLE	95,537	5,254.59
GOTHENBURG	31,977,347	1,790,175.09	COUNTY TOTAL	\$28,900,899	\$1,594,489.50
LEXINGTON	101,349,366	5,574,555.36	GAGE		
OVERTON	2,917,637	160,470.37	ADAMS	\$2,263,564	\$124,496.53
SUMNER	1,314,220	72,936.80	BARNESTON	150,002	8,250.15
COUNTY TOTAL	\$179,360,001	\$9,897,905.75	BEATRICE	151,012,106	8,317,971.66
DEUEL			BLUE SPRINGS	451,071	24,809.06
BIG SPRINGS	\$6,655,013	\$382,583.24	CLATONIA	592,572	32,591.65
CHAPPELL	6,224,219	341,855.46	CORTLAND	1,126,988	61,984.50
COUNTY TOTAL	\$13,120,767	\$737,723.16	FILLEY	1,206,072	66,334.06
DIXON			ODELL	1,822,138	100,217.87
ALLEN	\$587,175	\$32,294.78	PICKRELL	3,558,780	195,733.06
CONCORD	89,118	5,726.53	VIRGINIA	95,669	5,261.87
DIXON	69,817	3,840.01	WYMORE	5,552,825	306,006.11
NEWCASTLE	555,629	30,559.74	COUNTY TOTAL	\$172,093,335	\$9,478,041.90
PONCA	3,298,816	181,802.40			
WAKEFIELD	4,977,516	273,763.77			
WATERBURY	340,263	18,714.57			
COUNTY TOTAL	\$10,140,205	\$558,904.73			

Table 1 — 2003 Net Taxable Sales and State Sales Tax (cont.)

COUNTY OR MUNICIPALITY	CALENDAR YEAR 2003		COUNTY OR MUNICIPALITY	CALENDAR YEAR 2003	
	NET TAXABLE SALES	SALES TAX		NET TAXABLE SALES	SALES TAX
GARDEN			HOWARD		
LEWELLEN	\$1,915,349	\$105,344.52	BOELUS	\$421,085	\$23,159.78
LISCO	219,376	12,065.69	DANNEBROG	2,208,877	121,488.51
OSHKOSH	5,590,336	307,469.00	ELBA	866,357	47,649.87
COUNTY TOTAL	\$7,788,251	\$428,354.67	FARWELL	1,160,240	63,813.30
GARFIELD			ST LIBORY	607,175	33,394.79
BURWELL	\$11,901,075	\$659,104.80	ST PAUL	18,327,761	1,008,027.85
COUNTY TOTAL	\$11,901,075	\$659,104.80	COUNTY TOTAL	\$23,949,380	\$1,317,217.81
GOSPER			JEFFERSON		
ELWOOD	\$4,316,885	\$237,429.37	DAYKIN	\$1,573,052	\$86,518.04
SMITHFIELD	651,255	36,054.65	DILLER	4,335,596	224,901.94
COUNTY TOTAL	\$5,386,936	\$296,517.87	ENDICOTT	958,694	52,728.31
GRANT			FAIRBURY	36,302,814	1,994,041.61
HYANNIS	\$3,027,751	\$166,526.83	JANSEN	1,587,129	87,292.37
COUNTY TOTAL	\$3,866,362	\$212,650.54	PLYMOUTH	3,485,690	191,713.30
GREELEY			COUNTY TOTAL	\$49,427,916	\$2,702,367.59
GREELEY	\$1,550,146	\$85,258.60	JOHNSON		
SCOTIA	925,742	50,916.04	COOK	\$879,139	\$48,352.75
SPALDING	5,127,456	282,010.49	ELK CREEK	1,266,379	70,251.05
WOLBACH	977,919	53,785.69	STERLING	2,124,246	116,833.90
COUNTY TOTAL	\$8,586,603	\$472,264.52	TECUMSEH	11,351,931	629,577.34
HALL			COUNTY TOTAL	\$15,649,597	\$866,549.68
ALDA	\$3,903,385	\$205,449.50	KEARNEY		
CAIRO	3,994,215	219,682.18	AXTELL	\$1,099,850	\$63,116.95
DONIPHAN	10,259,847	564,292.10	HEARTWELL	82,432	4,533.82
GRAND ISLAND	728,386,394	40,223,928.79	MINDEN	24,366,775	1,340,484.24
WOOD RIVER	6,168,388	339,262.01	WILCOX	1,472,640	82,418.46
COUNTY TOTAL	\$754,750,744	\$41,664,733.00	COUNTY TOTAL	\$27,052,794	\$1,492,263.85
HAMILTON			KEITH		
AURORA	\$29,666,697	\$1,614,755.90	BRULE	\$1,523,864	\$84,331.81
GILTNER	1,239,298	68,161.81	KEYSTONE	757,789	41,990.28
HAMPTON	2,175,899	119,674.84	LEMOYNE	764,042	42,022.42
HORDVILLE	454,724	25,009.94	OGALLALA	71,355,344	3,925,036.14
MARQUETTE	419,472	23,071.11	PAXTON	4,632,481	254,786.90
PHILLIPS	431,129	23,712.31	COUNTY TOTAL	\$79,265,546	\$4,360,929.03
COUNTY TOTAL	\$34,655,072	\$1,889,117.87	KEYA PAHA		
HARLAN			SPRINGVIEW	\$1,549,990	\$85,249.97
ALMA	\$7,296,692	\$403,504.20	COUNTY TOTAL	\$1,917,881	\$105,484.02
ORLEANS	685,186	37,685.62	KIMBALL		
REPUBLICAN CITY	1,928,596	106,073.08	BUSHNELL	\$51,341	\$2,823.81
STAMFORD	274,726	15,110.06	DIX	582,110	32,016.11
COUNTY TOTAL	\$10,731,741	\$592,432.77	KIMBALL	20,590,659	1,130,813.12
HAYES			COUNTY TOTAL	\$21,224,584	\$1,165,679.11
HAYES CENTER	\$921,268	\$50,669.98	KNOX		
COUNTY TOTAL	\$973,896	\$53,564.53	BLOOMFIELD	\$6,992,695	\$386,719.00
HITCHCOCK			CENTER	365,205	25,666.34
CULBERTSON	\$1,903,877	\$104,713.52	CREIGHTON	14,720,978	809,654.87
PALISADE	3,334,362	183,390.22	CROFTON	5,247,374	288,606.29
STRATTON	1,347,138	74,092.79	NIOBRARA	3,428,709	188,579.41
TRENTON	2,645,821	145,520.68	VERDIGRE	3,024,347	166,339.53
COUNTY TOTAL	\$9,231,198	\$507,717.21	WAUSA	2,856,316	157,097.83
HOLT			WINNETOON	116,157	6,388.63
ATKINSON	\$13,852,448	\$765,486.39	COUNTY TOTAL	\$36,764,676	\$2,029,761.11
CHAMBERS	1,157,562	63,666.14	LANCASTER		
EMMET	136,785	7,523.23	BENNET	\$3,380,222	\$185,912.84
EWING	3,490,252	191,964.29	DAVEY	1,169,481	64,881.63
O'NEILL	56,262,132	3,092,971.87	DENTON	1,223,701	67,303.83
PAGE	516,818	28,425.17	FIRTH	7,482,421	410,705.47
STUART	3,615,394	198,847.41	HALLAM	746,225	41,042.73
COUNTY TOTAL	\$79,460,053	\$4,372,461.11	HICKMAN	3,173,515	174,543.92
HOOKER			LINCOLN	2,952,186,300	162,553,560.40
MULLEN	\$4,717,360	\$259,455.42	MALCOLM	1,236,155	67,988.65
COUNTY TOTAL	\$4,717,360	\$259,455.42	MARTELL	1,236,415	68,003.05
			PANAMA	577,979	31,789.07
			RAYMOND	2,694,756	148,212.08
			ROCA	16,587,440	912,309.55
			WALTON	1,382,450	75,285.65
			WAVERLY	12,790,960	902,896.69
			COUNTY TOTAL	\$3,008,265,529	\$165,833,141.10

Table 1 — 2003 Net Taxable Sales and State Sales Tax (cont.)

COUNTY OR MUNICIPALITY	CALENDAR YEAR 2003		COUNTY OR MUNICIPALITY	CALENDAR YEAR 2003	
	NET TAXABLE SALES	SALES TAX		NET TAXABLE SALES	SALES TAX
LINCOLN			PAWNEE		
BRADY	\$985,252	\$54,189.00	BURCHARD	\$523,358	\$30,064.79
HERSHEY	3,919,387	215,566.84	DUBOIS	358,277	19,705.29
MAXWELL	1,003,671	55,201.99	PAWNEE CITY	3,966,658	218,167.18
NORTH PLATTE	331,922,207	18,220,017.27	STEINAUER	283,696	15,603.34
SUTHERLAND	4,595,661	252,761.91	TABLE ROCK	1,368,926	75,291.04
WALLACE	1,165,832	64,120.95	COUNTY TOTAL	\$6,590,825	\$363,776.73
WELLFLEET	125,765	6,917.12	PERKINS		
COUNTY TOTAL	\$345,151,709	\$18,947,641.56	ELSIE	\$1,125,499	\$61,902.61
LOGAN			GRANT	18,174,598	1,004,989.68
STAPLETON	\$2,019,152	\$111,105.54	MADRID	1,703,809	93,709.84
COUNTY TOTAL	\$2,019,152	\$111,105.54	VENANGO	213,214	11,726.83
LOUP			COUNTY TOTAL	\$21,217,582	\$1,172,354.37
TAYLOR	\$472,356	\$25,979.66	PHELPS		
COUNTY TOTAL	\$542,428	\$29,833.63	BERTRAND	\$3,485,959	\$191,728.11
MADISON			FUNK	504,897	27,769.38
BATTLE CREEK	\$9,386,138	\$517,044.28	HOLDREGE	57,086,887	3,140,264.78
MADISON	9,388,375	516,542.81	LOOMIS	1,299,747	71,486.19
MEADOW GROVE	833,185	45,825.36	COUNTY TOTAL	\$63,190,993	\$3,475,991.15
NEWMAN GROVE	3,655,100	203,301.18	PIERCE		
NORFOLK	412,557,134	22,703,950.94	HADAR	\$809,088	\$44,499.98
TILDEN	3,755,739	206,566.07	OSMOND	5,380,507	297,478.56
COUNTY TOTAL	\$439,654,872	\$24,199,906.77	PIERCE	10,620,030	585,021.19
MCPHERSON			PLAINVIEW	7,477,260	411,449.62
TRYON	\$405,100	\$22,280.57	COUNTY TOTAL	\$26,352,811	\$1,452,075.41
COUNTY TOTAL	\$446,749	\$24,571.27	PLATTE		
MERRICK			COLUMBUS	\$267,817,531	\$14,734,403.98
CENTRAL CITY	\$22,672,238	\$1,248,855.27	CRESTON	835,995	47,054.00
CHAPMAN	2,224,513	122,348.34	DUNCAN	666,711	36,669.25
CLARKS	3,316,244	182,393.80	HUMPHREY	9,935,623	564,411.57
PALMER	1,354,218	74,482.20	LINDSAY	1,953,482	107,441.81
SILVER CREEK	2,575,741	141,666.18	MONROE	2,309,241	127,008.55
COUNTY TOTAL	\$32,322,399	\$1,779,615.30	PLATTE CENTER	1,608,984	88,494.30
MORRILL			COUNTY TOTAL	\$285,739,248	\$15,739,126.04
BAYARD	\$6,018,875	\$331,038.52	POLK		
BRIDGEPORT	14,771,186	812,416.26	OSCEOLA	\$5,992,395	\$333,157.59
BROADWATER	457,191	25,145.58	POLK	1,800,849	99,047.12
COUNTY TOTAL	\$21,254,760	\$1,169,013.30	SHELBY	3,937,323	216,553.51
NANCE			STROMSBURG	13,686,970	752,784.21
BELGRADE	\$433,121	\$24,596.90	COUNTY TOTAL	\$25,831,905	\$1,424,332.73
FULLERTON	7,340,718	403,740.51	RED WILLOW		
GENOA	4,321,813	237,700.41	BARTLEY	\$775,157	\$39,260.30
COUNTY TOTAL	\$12,095,652	\$666,037.82	DANBURY	363,775	20,007.75
NEMAHA			INDIANOLA	2,779,718	152,884.82
AUBURN	\$30,396,167	\$1,675,907.11	LEBANON	107,737	5,925.55
BROWNVILLE	699,291	39,841.21	MCCOOK	124,495,323	6,856,222.82
JOHNSON	862,375	47,430.81	COUNTY TOTAL	\$128,536,279	\$7,075,102.55
NEMAHA	116,773	6,422.56	RICHARDSON		
PERU	1,816,715	99,919.54	DAWSON	\$758,449	\$41,714.83
COUNTY TOTAL	\$34,424,665	\$1,898,855.26	FALLS CITY	32,388,992	1,782,887.86
NUCKOLLS			HUMBOLDT	3,771,537	208,583.31
HARDY	\$440,159	\$24,208.82	RULO	580,399	31,922.14
LAWRENCE	1,656,760	91,121.95	SALEM	226,423	12,453.35
NELSON	8,069,442	443,819.68	SHUBERT	185,012	10,175.70
RUSKIN	1,014,371	55,790.47	STELLA	965,427	53,098.62
SUPERIOR	18,817,058	1,034,984.40	VERDON	372,286	20,475.88
COUNTY TOTAL	\$30,200,389	\$1,662,321.60	COUNTY TOTAL	\$39,274,811	\$2,162,757.45
OTOE			ROCK		
BURR	\$327,273	\$18,000.09	BASSETT	\$6,243,669	\$343,402.66
DOUGLAS	590,545	32,680.06	NEWPORT	298,793	16,433.74
DUNBAR	1,166,578	64,161.87	COUNTY TOTAL	\$6,620,751	\$364,142.30
NEBRASKA CITY	74,106,550	4,075,377.53	SALINE		
OTOE	309,153	17,003.48	CRETE	\$37,504,198	\$2,064,533.19
PALMYRA	1,745,873	96,023.43	DEWITT	1,860,074	102,304.38
SYRACUSE	15,016,508	825,909.13	DORCHESTER	2,029,665	111,631.91
TALMAGE	484,964	26,673.41	FRIEND	6,527,405	359,757.83
UNADILLA	1,017,243	59,093.29	TOBIAS	169,680	9,332.45
COUNTY TOTAL	\$95,286,308	\$5,243,611.54	WESTERN	350,743	20,341.10
			WILBER	6,104,412	335,743.83
			COUNTY TOTAL	\$54,758,727	\$3,015,334.98

Table 1 — 2003 Net Taxable Sales and State Sales Tax (cont.)

COUNTY OR MUNICIPALITY	CALENDAR YEAR 2003		COUNTY OR MUNICIPALITY	CALENDAR YEAR 2003	
	NET TAXABLE SALES	SALES TAX		NET TAXABLE SALES	SALES TAX
SARPY			THAYER		
BELLEVUE	\$345,592,471	\$19,014,011.58	ALEXANDRIA	\$123,185	\$6,775.25
GRETN	40,106,678	2,214,702.05	BELVIDERE	703,485	38,691.86
LA VISTA	150,284,799	8,265,947.19	BRUNING	2,448,511	134,668.40
PAPILLION	115,222,697	6,341,789.58	BYRON	564,165	31,029.25
SPRINGFIELD	5,260,759	289,342.38	CARLETON	544,886	29,968.90
COUNTY TOTAL	\$718,979,082	\$39,582,012.43	CHESTER	862,717	47,449.64
SAUNDERS			DAVENPORT	1,998,576	112,583.06
ASHLAND	\$18,423,709	\$1,013,305.62	DESHLER	3,913,368	215,235.63
CEDAR BLUFFS	969,583	52,602.98	HEBRON	14,479,775	805,660.31
CERESCO	15,392,721	846,600.11	HUBBELL	197,747	10,876.18
COLON	268,645	14,775.49	COUNTY TOTAL	\$26,015,319	\$1,442,778.28
ITHACA	334,448	18,394.74	THOMAS		
MALMO	241,161	13,263.84	HALSEY	\$182,497	\$10,037.40
MEAD	10,810,434	619,377.38	SENECA	24,810	1,364.57
MORSE BLUFF	1,032,258	56,774.26	THEDFORD	3,541,384	194,776.47
PRAGUE	939,333	51,663.54	COUNTY TOTAL	\$3,748,691	\$206,178.44
VALPARAISO	2,900,501	159,527.90	THURSTON		
WAHOO	32,108,030	1,765,782.27	PENDER	\$10,638,968	\$594,326.16
WESTON	948,883	52,188.67	ROSALIE	183,261	10,079.52
YUTAN	2,308,110	126,946.63	THURSTON	256,212	14,091.81
COUNTY TOTAL	\$87,136,605	\$4,816,436.97	WALTHILL	1,066,435	59,004.33
SCOTTS BLUFF			COUNTY TOTAL	\$12,420,590	\$692,666.13
GERING	\$51,959,877	\$2,857,751.34	VALLEY		
LYMAN	631,809	34,749.59	ARCADIA	\$2,314,106	\$126,993.55
MINATARE	1,589,645	87,431.04	NORTH LOUP	915,308	50,342.12
MITCHELL	7,081,344	389,475.48	ORD	27,306,577	1,504,864.18
MORRILL	5,807,428	319,409.07	COUNTY TOTAL	\$30,966,771	\$1,705,892.81
SCOTTSBLUFF	284,060,626	15,642,846.02	WASHINGTON		
COUNTY TOTAL	\$353,136,637	\$19,441,987.85	ARLINGTON	\$3,229,112	\$177,601.97
SEWARD			BLAIR	89,714,130	4,878,940.76
BEAVER CROSSING	\$1,072,171	\$58,969.66	FT CALHOUN	4,373,072	243,879.57
BEE	356,436	20,160.18	HERMAN	735,938	40,476.74
CORDOVA	312,285	17,175.74	KENNARD	835,959	47,208.78
GARLAND	444,090	24,425.04	COUNTY TOTAL	\$101,153,071	\$5,512,675.29
GOEHNER	141,224	7,767.38	WAYNE		
MILFORD	14,668,987	806,795.11	CARROLL	\$293,716	\$16,154.49
PLEASANT DALE	1,075,292	59,141.33	HOSKINS	688,426	37,863.61
SEWARD	58,455,254	3,215,041.68	WAYNE	50,200,480	2,766,099.17
STAPLEHURST	451,988	24,859.33	WINSIDE	942,967	51,863.45
UTICA	5,235,355	287,945.10	COUNTY TOTAL	\$52,243,488	\$2,878,465.22
COUNTY TOTAL	\$82,744,267	\$4,551,495.74	WEBSTER		
SHERIDAN			BLADEN	\$768,976	\$42,293.84
GORDON	\$20,879,214	\$1,148,358.57	BLUE HILL	5,598,308	307,907.55
HAY SPRINGS	5,428,857	298,587.67	GUIDE ROCK	1,028,184	56,550.36
RUSHVILLE	5,459,923	300,296.65	RED CLOUD	9,729,996	536,382.05
WHITECLAY	3,632,650	199,796.15	COUNTY TOTAL	\$17,157,846	\$944,914.85
COUNTY TOTAL	\$35,824,587	\$1,970,356.05	WHEELER		
SHERMAN			BARTLETT	\$836,463	\$46,005.66
ASHTON	\$965,687	\$53,113.18	ERICSON	638,774	35,132.76
HAZARD	96,931	5,331.21	COUNTY TOTAL	\$1,488,704	\$81,879.11
LITCHFIELD	648,659	35,676.49	YORK		
LOUP CITY	5,897,435	324,360.15	BENEDICT	\$723,884	\$39,813.71
ROCKVILLE	168,961	9,293.01	BRADSHAW	1,477,369	81,255.53
COUNTY TOTAL	\$7,779,523	\$427,875.79	GRESHAM	966,816	53,175.06
SIoux			HENDERSON	9,530,288	526,116.72
HARRISON	\$1,557,398	\$85,657.60	MCCOOL JCT	1,664,366	91,540.35
COUNTY TOTAL	\$1,675,695	\$92,163.93	WACO	1,850,181	101,760.23
STANTON			YORK	129,169,582	7,104,243.97
PILGER	\$1,513,418	\$83,238.37	COUNTY TOTAL	\$145,405,721	\$7,999,183.52
STANTON	8,633,442	494,942.10	NONRESIDENT	2,413,553,464	133,112,194.40
COUNTY TOTAL	\$11,395,167	\$646,837.37	STATE TOTAL	\$19,198,671,941	\$1,057,758,980.45

Table 2 — 2003 Motor Vehicle Net Taxable Sales and State Sales Tax

COUNTY	NET TAXABLE SALES	SALES TAX	COUNTY	NET TAXABLE SALES	SALES TAX
ADAMS	\$46,764,340	\$2,592,821.31	JOHNSON	\$7,185,657	\$397,396.81
ANTELOPE	13,890,907	768,291.79	KEARNEY	11,958,661	660,707.22
ARTHUR	1,069,531	58,131.26	KEITH	16,302,703	903,369.39
BANNER	1,720,060	94,276.55	KEYA PAHA	1,841,515	100,741.01
BLAINE	1,310,987	71,530.59	KIMBALL	6,381,553	353,309.75
BOONE	10,933,456	602,944.88	KNOX	13,900,158	768,275.26
BOX BUTTE	20,391,100	1,131,664.26	LANCASTER	395,463,700	21,998,378.53
BOYD	3,656,108	200,752.05	LINCOLN	60,038,046	3,330,037.72
BROWN	6,223,218	343,472.80	LOGAN	1,639,918	89,857.74
BUFFALO	73,608,795	4,079,084.81	LOUP	1,361,463	74,345.76
BURT	13,110,529	724,786.68	MADISON	55,933,869	3,103,972.52
BUTLER	13,722,391	757,888.38	MCPHERSON	1,114,395	60,810.33
CASS	50,414,873	2,787,242.85	MERRICK	13,383,044	739,825.22
CEDAR	15,293,193	762,226.19	MORRILL	8,120,050	449,393.34
CHASE	8,763,014	483,010.47	NANCE	6,378,321	352,567.86
CHERRY	11,975,623	660,129.89	NEMAHA	11,704,176	646,407.06
CHEYENNE	18,170,405	1,007,186.26	NUCKOLLS	7,943,674	438,699.93
CLAY	11,804,537	652,008.46	OTOE	27,138,260	1,503,828.81
COLFAX	15,510,818	858,543.93	PAWNEE	4,273,214	235,080.07
CUMING	17,437,721	960,841.09	PERKINS	6,832,802	376,360.80
CUSTER	20,322,647	1,122,357.21	PHELPS	17,976,040	996,366.37
DAKOTA	28,069,025	1,554,717.83	PIERCE	13,824,726	762,300.88
DAWES	13,349,880	739,493.17	PLATTE	52,240,283	2,892,817.39
DAWSON	38,344,307	2,131,248.80	POLK	9,736,202	536,072.89
DEUEL	3,957,292	218,331.36	RED WILLOW	17,638,294	977,048.91
DIXON	9,136,689	503,687.79	RICHARDSON	13,625,331	753,908.94
DODGE	57,023,498	3,165,880.97	ROCK	3,250,887	178,724.49
DOUGLAS	769,760,036	42,911,717.24	SALINE	22,011,179	1,218,730.25
DUNDY	3,948,997	217,503.86	SARPY	266,753,997	14,779,989.53
FILLMORE	11,330,197	624,240.26	SAUNDERS	39,280,816	2,172,006.91
FRANKLIN	5,419,724	298,650.47	SCOTTS BLUFF	54,345,532	3,018,180.69
FRONTIER	4,905,576	270,107.45	SEWARD	25,088,479	1,385,630.31
FURNAS	8,605,785	473,825.25	SHERIDAN	9,943,738	550,260.49
GAGE	33,421,659	1,853,662.72	SHERMAN	4,817,640	265,710.36
GARDEN	4,345,248	239,817.58	SIOUX	3,329,662	183,439.90
GARFIELD	2,785,168	152,917.87	STANTON	11,332,776	624,147.58
GOSPER	4,024,184	219,131.63	THAYER	11,182,530	617,091.87
GRANT	1,587,120	86,636.82	THOMAS	1,696,387	92,801.74
GREELEY	4,358,103	239,288.10	THURSTON	6,605,447	363,597.98
HALL	84,679,999	4,698,996.66	VALLEY	6,861,904	378,707.95
HAMILTON	15,986,173	881,476.27	WASHINGTON	45,678,520	2,525,783.41
HARLAN	6,351,715	350,767.66	WAYNE	12,968,152	715,841.31
HAYES	2,015,938	110,436.47	WEBSTER	5,958,497	328,845.18
HITCHCOCK	5,380,774	296,280.47	WHEELER	2,151,062	118,048.89
HOLT	19,147,731	1,057,352.82	YORK	21,544,771	1,193,904.16
HOOKER	1,576,410	86,129.70	UNALLOCATED	16,100,680	893,792.70
HOWARD	10,155,757	560,578.44			
JEFFERSON	12,903,748	713,799.98			
			STATE TOTAL	\$2,893,503,697	\$160,482,985.56

Table 3 — Sales Tax Statistics by Nebraska Business Classification

COUNTY NAME BUSINESS CLASSIFICATION CODE	2003 COUNT	2003 NET TAXABLE SALES	2003 NEBRASKA SALES TAX	2002 COUNT	2002 NET TAXABLE SALES	2002 NEBRASKA SALES TAX
ADAMS						
11 Agriculture, Forestry, Fishing & Hunting	43	\$2,296,530	\$126,309.24	32	\$711,169	\$36,222.03
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	136	5,093,623	240,904.99	64	4,006,815	204,527.44
31-33 Manufacturing	71	6,050,091	333,210.43	66	7,502,706	377,872.82
42 Wholesale Trade	53	33,746,277	1,842,852.62	51	30,849,201	1,573,509.17
44-46 Retail Trade	519	138,872,709	7,632,451.78	467	140,842,346	7,240,094.20
48-49 Transportation & Warehousing	42	507,724	27,925.33	27	395,097	20,198.19
51 Information	10	9,942,632	546,844.94	10	11,004,745	561,661.56
52 Finance & Insurance	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	15	1,458,261	80,204.44	16	1,307,318	66,816.58
54 Professional, Scientific & Technical Serv	22	2,262,876	126,153.34	40	1,122,772	62,635.06
56 Admin, Support, Waste Mgt & Remed Serv	84	2,130,489	116,980.18	48	2,196,407	137,466.81
61 Educational Services	D	D	D	11	34,769	1,767.41
62 Health Care & Social Assistance	37	859,564	47,275.72	28	867,041	44,479.53
71 Arts, Entertainment & Recreation	19	3,681,332	202,474.09	19	3,570,803	183,983.58
72 Accommodation & Food Services	107	31,177,517	1,714,346.34	95	30,758,357	1,574,553.35
81 Other Services	265	11,403,932	630,992.08	243	10,335,101	530,701.31
92 Public Administration	D	D	D	11	345,223	18,310.57
99 Unclassified	11	2,210,649	121,561.00	14	1,197,164	61,455.26
Total	1,468	\$274,128,031	\$15,040,525.91	1,259	\$269,056,422	\$13,775,251.73
Antelope						
11 Agriculture, Forestry, Fishing & Hunting	31	\$2,415,408	\$132,847.50	27	\$1,965,551	\$100,529.51
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	33	3,634,839	199,890.57	19	1,955,266	100,216.34
31-33 Manufacturing	16	1,341,679	73,792.09	15	1,194,976	61,129.49
42 Wholesale Trade	15	935,415	51,491.64	14	920,790	47,103.31
44-46 Retail Trade	141	11,790,057	655,438.01	124	12,176,221	624,250.40
48-49 Transportation & Warehousing	17	237,852	13,081.93	12	183,599	9,473.80
51 Information	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	19	580,132	31,906.30	14	683,769	35,008.45
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	32	2,364,196	129,973.21	34	2,447,213	125,521.27
81 Other Services	84	4,414,586	242,700.66	82	3,238,324	164,140.40
92 Public Administration	10	1,680,193	92,411.96	12	1,631,504	83,364.40
99 Unclassified	D	D	D	D	D	D
Total	431	\$31,272,557	\$1,726,969.26	388	\$28,740,019	\$1,470,674.02
Arthur						
44-46 Retail Trade	14	\$645,111	\$35,480.98	14	\$478,456	\$24,481.40
72 Accommodation & Food Services	D	D	D	D	D	D
81 Other Services	D	D	D	D	D	D
Total	31	\$927,899	\$51,034.60	31	\$811,775	\$41,509.38
Banner						
23 Construction	D	D	D	D	D	D
44-46 Retail Trade	10	\$19,147	\$1,053.08	12	\$23,228	\$1,177.74
56 Admin, Support, Waste Mgt & Remed Serv	D	D	D	D	D	D
72 Accommodation & Food Services	D	D	D	D	D	D
81 Other Services	D	D	D	D	D	D
Total	29	\$376,891	\$20,729.08	29	\$194,116	\$9,841.84
Blaine						
42 Wholesale Trade	D	D	D	D	D	D
44-46 Retail Trade	14	\$127,432	\$7,009.01	14	\$98,822	\$5,023.52
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	D	D	D	D	D	D
81 Other Services	11	207,825	11,431.22	D	D	D
92 Public Administration	D	D	D	D	D	D
Total	54	\$704,689	\$38,758.07	41	\$669,815	\$34,228.00

D = Withheld to avoid disclosure of confidential information. Amounts are included in county totals.

Table 3 — Sales Tax Statistics by Nebraska Business Classification (cont.)

COUNTY NAME BUSINESS CLASSIFICATION CODE	2003 COUNT	2003 NET TAXABLE SALES	2003 NEBRASKA SALES TAX	2002 COUNT	2002 NET TAXABLE SALES	2002 NEBRASKA SALES TAX
Boone						
11 Agriculture, Forestry, Fishing & Hunting	21	\$567,863	\$31,232.58	15	\$169,498	\$8,761.32
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	31	1,367,011	75,188.69	11	1,051,039	53,892.83
31-33 Manufacturing	D	D	D	D	D	D
42 Wholesale Trade	16	2,098,572	115,422.33	18	2,092,642	106,658.86
44-46 Retail Trade	139	12,292,955	676,107.06	145	11,282,008	581,514.20
48-49 Transportation & Warehousing	26	279,262	15,359.42	14	5,902	321.06
51 Information	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	D	D	D	D	D	D
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	25	2,738,455	157,459.40	23	2,720,859	142,399.42
81 Other Services	76	2,017,218	110,929.47	65	1,911,676	97,902.05
92 Public Administration	D	D	D	D	D	D
99 Unclassified	D	D	D	13	1,000,322	51,660.65
Total	396	\$28,672,703	\$1,585,056.88	358	\$26,940,644	\$1,381,804.32
Box Butte						
11 Agriculture, Forestry, Fishing & Hunting	21	\$2,073,053	\$114,017.75	20	\$889,052	\$45,201.52
22 Utilities	D	D	D	D	D	D
23 Construction	47	2,897,189	153,561.09	25	2,647,134	135,868.90
31-33 Manufacturing	18	1,292,111	71,065.89	15	1,204,540	62,044.82
42 Wholesale Trade	18	2,987,205	164,297.02	17	2,763,400	140,870.06
44-46 Retail Trade	210	32,433,394	1,783,655.32	207	33,202,805	1,704,373.60
48-49 Transportation & Warehousing	13	87,501	4,812.59	12	173,890	8,824.56
51 Information	D	D	D	D	D	D
52 Finance & Insurance	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	30	731,545	40,205.17	27	243,278	12,788.01
61 Educational Services	D	D	D	D	D	D
62 Health Care & Social Assistance	13	83,006	4,565.34	10	110,973	5,696.43
71 Arts, Entertainment & Recreation	13	758,324	41,707.92	14	880,482	45,100.11
72 Accommodation & Food Services	48	9,633,378	531,734.02	53	10,294,708	528,740.60
81 Other Services	106	3,660,206	201,237.50	98	3,751,778	208,566.88
92 Public Administration	D	D	D	D	D	D
99 Unclassified	11	686,519	37,758.54	D	D	D
Total	582	\$76,050,727	\$4,173,766.58	544	\$75,438,974	\$3,862,088.40
Boyd						
11 Agriculture, Forestry, Fishing & Hunting	13	\$631,925	\$34,755.93	D	D	D
22 Utilities	D	D	D	D	D	D
31-33 Manufacturing	D	D	D	D	D	D
42 Wholesale Trade	D	D	D	D	D	D
44-46 Retail Trade	58	2,207,493	121,538.35	62	\$2,221,645	\$113,941.79
48-49 Transportation & Warehousing	16	288,512	15,868.21	15	299,859	15,468.19
51 Information	D	D	D	D	D	D
52 Finance & Insurance	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	21	1,207,770	69,073.68	21	1,317,804	67,498.91
81 Other Services	43	565,846	31,069.91	41	547,402	28,112.38
92 Public Administration	D	D	D	D	D	D
99 Unclassified	D	D	D	D	D	D
Total	196	\$7,032,989	\$389,587.67	193	\$7,133,474	\$365,376.88
Brown						
11 Agriculture, Forestry, Fishing & Hunting	D	D	D	D	D	D
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	18	\$617,375	\$33,956.41	14	\$656,660	\$34,866.76
31-33 Manufacturing	D	D	D	D	D	D
42 Wholesale Trade	10	1,867,025	102,692.14	D	D	D
44-46 Retail Trade	120	12,015,595	660,596.59	109	11,066,913	568,365.00
48-49 Transportation & Warehousing	11	13,746	756.03	D	D	D
51 Information	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	c	D	D	D	D	D
54 Professional, Scientific & Technical Serv	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	13	58,971	3,243.38	10	29,869	1,567.72
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	26	2,298,761	126,627.88	25	2,379,890	121,795.28
81 Other Services	54	1,344,159	74,021.98	53	1,274,648	65,174.52
92 Public Administration	D	D	D	D	D	D
Total	302	\$23,248,831	\$1,278,688.06	271	\$21,913,987	\$1,122,677.68

D = Withheld to avoid disclosure of confidential information. Amounts are included in county totals.

Table 3 — Sales Tax Statistics by Nebraska Business Classification (cont.)

COUNTY NAME BUSINESS CLASSIFICATION CODE	2003 COUNT	2003 NET TAXABLE SALES	2003 NEBRASKA SALES TAX	2002 COUNT	2002 NET TAXABLE SALES	2002 NEBRASKA SALES TAX
Buffalo						
11 Agriculture, Forestry, Fishing & Hunting	44	\$2,242,819	\$123,355.72	36	\$1,905,546	\$97,138.31
21 Mining	D	D	D	D	D	D
22 Utilities	10	37,821,067	2,080,159.36	10	36,368,007	1,860,857.67
23 Construction	222	8,469,305	465,158.85	72	4,492,088	232,848.60
31-33 Manufacturing	55	7,991,875	439,553.05	57	7,100,146	379,076.45
42 Wholesale Trade	73	39,455,524	2,197,592.12	75	38,572,578	1,990,052.35
44-46 Retail Trade	751	291,411,855	16,063,731.20	691	292,662,865	15,023,075.92
48-49 Transportation & Warehousing	64	468,974	25,969.20	49	149,028	7,295.23
51 Information	27	15,003,898	825,975.93	25	15,474,086	793,264.33
52 Finance & Insurance	11	869,848	47,841.71	12	728,023	37,457.87
53 Real Estate & Rental & Leasing	15	2,374,002	130,579.31	13	1,905,174	97,641.71
54 Professional, Scientific & Technical Serv	40	3,286,032	180,732.11	38	2,282,351	117,162.77
56 Admin, Support, Waste Mgt & Remed Serv	122	7,878,740	459,782.40	112	4,871,018	252,547.78
61 Educational Services	13	50,479	2,776.40	11	217,747	10,969.01
62 Health Care & Social Assistance	47	1,766,399	97,152.01	39	1,441,456	73,969.59
71 Arts, Entertainment & Recreation	31	5,899,715	323,945.49	35	5,823,470	291,222.68
72 Accommodation & Food Services	151	74,615,479	4,103,516.87	158	73,941,132	3,787,327.64
81 Other Services	332	20,286,803	1,118,936.03	316	19,537,627	1,002,308.74
92 Public Administration	19	7,966,017	438,131.12	20	8,045,286	410,752.58
99 Unclassified	30	249,461	13,720.36	22	267,890	38,307.32
Total	2,063	\$529,311,966	\$29,215,202.22	1,797	\$516,987,064	\$26,521,950.26
Burt						
11 Agriculture, Forestry, Fishing & Hunting	19	\$876,483	\$48,180.56	16	\$1,178,312	\$60,168.10
22 Utilities	10	5,780,217	317,912.42	11	5,495,651	281,633.08
23 Construction	41	1,100,425	60,539.92	19	824,921	41,943.22
31-33 Manufacturing	20	3,253,804	178,960.05	18	3,982,647	200,946.08
42 Wholesale Trade	13	1,488,230	81,832.92	12	2,015,185	102,815.56
44-46 Retail Trade	138	10,010,579	554,507.79	127	10,087,361	516,811.19
48-49 Transportation & Warehousing	28	526,458	28,955.26	19	163,071	8,385.99
51 Information	D	D	D	D	D	D
52 Finance & Insurance	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	D	D	D	D	D	D
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	10	175,309	9,642.09	D	D	D
72 Accommodation & Food Services	29	2,269,371	129,786.47	29	2,288,945	115,838.46
81 Other Services	75	2,284,938	125,671.51	70	2,027,824	103,911.56
99 Unclassified	D	D	D	D	D	D
Total	427	\$30,373,868	\$1,680,281.86	371	\$31,231,467	\$1,595,319.91
Butler						
11 Agriculture, Forestry, Fishing & Hunting	17	\$808,897	\$46,859.34	14	\$770,148	\$39,886.17
22 Utilities	10	6,641,977	365,308.95	D	D	D
23 Construction	34	663,154	36,473.53	10	622,642	31,854.13
31-33 Manufacturing	14	179,726	9,884.99	13	105,878	5,433.72
42 Wholesale Trade	20	1,156,941	63,634.71	17	1,056,401	52,508.87
44-46 Retail Trade	141	9,087,127	499,787.54	128	8,216,831	421,346.89
48-49 Transportation & Warehousing	13	10,443	574.38	D	D	D
51 Information	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	35	2,191,019	120,505.93	27	1,912,442	98,201.23
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	36	3,037,561	166,614.15	38	3,129,861	159,374.43
81 Other Services	77	2,192,920	120,611.33	67	2,836,925	144,993.40
92 Public Administration	10	161,768	8,897.36	11	146,074	7,464.66
99 Unclassified	12	351,803	19,349.17	13	430,728	21,933.90
Total	451	\$26,954,698	\$1,484,881.06	382	\$25,938,657	\$1,327,194.73
Cass						
11 Agriculture, Forestry, Fishing & Hunting	37	\$1,087,972	\$59,838.26	24	\$1,249,411	\$63,168.94
21 Mining	D	D	D	D	D	D
22 Utilities	22	13,526,395	743,953.51	23	12,631,050	646,179.96
23 Construction	80	1,059,434	58,239.26	27	519,318	26,813.13
31-33 Manufacturing	28	2,781,041	76,883.69	23	839,833	43,638.07
42 Wholesale Trade	19	2,451,872	134,853.12	22	2,211,655	113,221.11
44-46 Retail Trade	366	32,411,014	1,780,130.66	346	31,693,000	1,632,772.94
48-49 Transportation & Warehousing	55	2,244,921	123,445.61	39	1,292,366	67,565.11
51 Information	D	D	D	D	D	D
52 Finance & Insurance	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	18	123,759	6,806.79	21	107,951	5,537.71
56 Admin, Support, Waste Mgt & Remed Serv	71	2,402,853	132,116.65	51	1,559,147	80,291.26
61 Educational Services	D	D	D	D	D	D
62 Health Care & Social Assistance	11	13,744	755.96	10	16,328	827.67
71 Arts, Entertainment & Recreation	16	4,510,890	247,195.16	19	4,719,577	238,247.73
72 Accommodation & Food Services	69	17,871,742	979,741.73	64	16,931,925	864,589.07
81 Other Services	150	3,586,295	196,392.95	139	3,273,387	167,783.51
92 Public Administration	13	3,208,829	176,475.37	15	2,617,366	133,903.91
99 Unclassified	14	611,032	33,606.76	13	599,501	28,165.85
Total	1,000	\$94,196,591	\$5,100,284.56	861	\$85,784,512	\$4,397,367.44

D = Withheld to avoid disclosure of confidential information. Amounts are included in county totals.

Table 3 — Sales Tax Statistics by Nebraska Business Classification (cont.)

COUNTY NAME BUSINESS CLASSIFICATION CODE	2003 COUNT	2003 NET TAXABLE SALES	2003 NEBRASKA SALES TAX	2002 COUNT	2002 NET TAXABLE SALES	2002 NEBRASKA SALES TAX
Cedar						
11 Agriculture, Forestry, Fishing & Hunting	21	\$1,141,111	\$62,761.05	16	\$584,743	\$29,908.74
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	53	2,586,556	142,260.81	20	1,942,259	99,490.49
31-33 Manufacturing	10	235,424	12,948.40	11	178,053	9,103.12
42 Wholesale Trade	22	3,069,585	168,827.46	23	3,269,923	167,208.35
44-46 Retail Trade	171	12,959,620	717,969.12	157	12,733,538	652,183.83
48-49 Transportation & Warehousing	32	146,449	8,054.74	13	111,671	5,791.93
51 Information	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	26	473,858	26,612.96	17	340,988	17,417.36
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	13	1,085,132	59,682.30	13	1,089,195	55,820.36
72 Accommodation & Food Services	35	2,431,017	133,651.91	36	2,316,423	118,259.22
81 Other Services	98	4,174,779	229,585.41	91	3,646,725	188,750.22
92 Public Administration	D	D	D	D	D	D
Total	525	\$37,806,784	\$2,083,704.20	448	\$35,671,936	\$1,824,553.52
Chase						
11 Agriculture, Forestry, Fishing & Hunting	18	\$320,439	\$17,624.20	15	\$337,754	\$17,009.43
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	17	1,090,728	59,990.38	D	D	D
31-33 Manufacturing	D	D	D	11	230,785	11,778.15
42 Wholesale Trade	13	4,060,258	223,314.38	12	3,547,122	181,078.41
44-46 Retail Trade	114	14,120,420	774,592.35	99	13,769,876	705,909.04
48-49 Transportation & Warehousing	D	D	D	D	D	D
51 Information	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	15	635,143	34,932.66	13	381,584	19,581.97
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	27	2,221,653	122,140.52	21	1,976,616	101,638.55
81 Other Services	53	3,954,118	217,486.72	51	3,790,284	193,357.60
92 Public Administration	D	D	D	D	D	D
Total	304	\$30,717,463	\$1,689,864.01	269	\$29,053,350	\$1,483,033.55
Cherry						
11 Agriculture, Forestry, Fishing & Hunting	21	\$610,006	\$33,549.43	20	\$577,401	\$29,315.17
22 Utilities	D	D	D	D	D	D
23 Construction	20	1,686,688	92,768.11	13	1,408,317	72,252.82
31-33 Manufacturing	17	840,731	46,075.38	14	812,003	45,836.64
42 Wholesale Trade	17	2,579,615	152,423.07	17	2,499,261	127,479.86
44-46 Retail Trade	148	21,428,847	1,178,525.22	135	22,341,280	1,145,629.54
48-49 Transportation & Warehousing	11	440,108	24,206.48	11	296,885	15,370.99
51 Information	D	D	D	D	D	D
52 Finance & Insurance	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	13	195,774	10,767.59	11	148,739	7,520.22
61 Educational Services	D	D	D	D	D	D
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	11	588,255	32,361.10	D	D	D
72 Accommodation & Food Services	62	9,297,071	510,210.37	59	8,116,589	412,648.43
81 Other Services	75	2,108,528	115,969.48	60	1,703,684	87,266.75
92 Public Administration	D	D	D	D	D	D
Total	438	\$61,141,986	\$3,362,812.90	392	\$61,551,438	\$3,145,697.58
Cheyenne						
11 Agriculture, Forestry, Fishing & Hunting	22	\$498,974	\$27,443.69	16	\$642,010	\$32,789.34
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	39	1,306,740	71,844.69	21	781,840	39,762.09
31-33 Manufacturing	14	940,238	51,713.27	15	989,478	50,570.23
42 Wholesale Trade	13	708,844	38,986.49	12	922,863	46,927.59
44-46 Retail Trade	215	77,194,664	4,245,832.37	211	80,978,682	4,174,321.93
48-49 Transportation & Warehousing	28	1,267,586	69,717.43	20	509,217	28,038.01
51 Information	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	33	894,127	49,379.29	24	717,497	37,050.86
61 Educational Services	D	D	D	D	D	D
62 Health Care & Social Assistance	D	D	D	11	92,620	4,733.84
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	56	16,388,130	905,561.70	57	16,754,149	855,408.00
81 Other Services	93	3,208,036	176,431.04	95	3,261,329	166,051.61
92 Public Administration	D	D	D	10	555,946	23,937.01
99 Unclassified	D	D	D	D	D	D
Total	578	\$121,378,569	\$6,679,996.43	534	\$124,310,389	\$6,380,733.32

D = Withheld to avoid disclosure of confidential information. Amounts are included in county totals.

Table 3 — Sales Tax Statistics by Nebraska Business Classification (cont.)

COUNTY NAME BUSINESS CLASSIFICATION CODE	2003 COUNT	2003 NET TAXABLE SALES	2003 NEBRASKA SALES TAX	2002 COUNT	2002 NET TAXABLE SALES	2002 NEBRASKA SALES TAX
Clay						
11 Agriculture, Forestry, Fishing & Hunting	28	\$331,726	\$18,245.24	25	\$332,095	\$18,481.49
22 Utilities	D	D	D	D	D	D
23 Construction	25	1,742,917	95,860.50	12	1,499,342	76,116.98
31-33 Manufacturing	11	520,956	28,672.67	D	D	D
42 Wholesale Trade	19	2,626,275	144,445.60	19	3,124,250	159,481.36
44-46 Retail Trade	143	8,083,012	444,162.49	133	7,943,295	406,882.91
48-49 Transportation & Warehousing	35	205,019	11,276.15	27	545,168	28,144.66
51 Information	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	22	1,997,175	109,845.14	17	1,839,230	94,218.29
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	28	1,710,246	94,057.19	31	1,754,550	85,812.10
81 Other Services	82	1,481,237	82,898.54	85	1,543,500	79,071.33
92 Public Administration	D	D	D	D	D	D
Total	433	\$24,804,346	\$1,365,714.61	404	\$25,069,036	\$1,281,605.22
Colfax						
11 Agriculture, Forestry, Fishing & Hunting	15	\$67,229	\$3,697.70	D	D	D
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	45	1,689,861	92,942.92	22	\$1,360,581	\$69,950.39
31-33 Manufacturing	10	560,403	30,821.86	D	D	D
42 Wholesale Trade	20	2,960,597	162,831.96	20	3,071,987	157,216.95
44-46 Retail Trade	158	15,801,031	868,314.64	160	15,477,533	792,964.57
48-49 Transportation & Warehousing	34	40,893	2,249.13	21	11,416	590.17
51 Information	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	14	66,103	3,635.91	D	D	D
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	40	4,514,972	249,160.55	43	4,612,571	237,356.06
81 Other Services	91	3,323,006	182,671.65	99	2,797,852	143,342.20
92 Public Administration	D	D	D	D	D	D
99 Unclassified	D	D	D	D	D	D
Total	473	\$36,112,638	\$1,986,199.02	439	\$34,382,652	\$1,760,175.12
Cuming						
11 Agriculture, Forestry, Fishing & Hunting	21	\$333,022	\$18,315.51	20	\$465,260	\$23,502.09
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	56	1,896,702	95,974.59	21	1,348,693	69,135.60
31-33 Manufacturing	19	1,157,660	80,034.64	18	952,683	48,929.43
42 Wholesale Trade	16	2,196,347	120,782.35	19	2,850,800	144,846.77
44-46 Retail Trade	145	19,913,553	1,095,001.83	147	20,113,419	1,031,948.59
48-49 Transportation & Warehousing	22	276,321	15,197.69	18	105,446	5,429.75
51 Information	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	24	1,272,000	69,960.40	20	1,039,071	53,278.67
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	36	6,417,209	352,947.01	36	6,280,558	321,699.54
81 Other Services	97	4,478,874	246,289.05	91	4,047,168	206,887.55
92 Public Administration	D	D	D	D	D	D
99 Unclassified	D	D	D	D	D	D
Total	492	\$66,542,179	\$3,665,497.28	448	\$67,171,057	\$3,438,828.92
Custer						
11 Agriculture, Forestry, Fishing & Hunting	40	\$339,636	\$18,654.51	26	\$181,003	\$9,009.57
21 Mining	D	D	D	D	D	D
22 Utilities	10	12,113,194	666,225.90	D	D	D
23 Construction	70	4,972,043	273,481.65	31	3,322,029	171,778.74
31-33 Manufacturing	23	1,433,363	78,834.79	22	1,187,545	60,578.34
42 Wholesale Trade	30	5,111,781	281,147.40	27	4,408,690	226,167.90
44-46 Retail Trade	256	25,892,741	1,423,034.90	236	25,863,653	1,326,621.98
48-49 Transportation & Warehousing	30	1,029,109	56,600.72	26	16,805	865.09
51 Information	D	D	D	D	D	D
52 Finance & Insurance	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	10	419,634	23,080.42	12	395,301	20,215.03
56 Admin, Support, Waste Mgt & Remed Serv	40	890,165	48,959.09	34	657,549	33,544.47
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	11	298,681	16,427.56	11	280,935	16,231.20
72 Accommodation & Food Services	65	6,949,714	394,982.04	63	6,733,050	359,999.10
81 Other Services	151	3,914,296	215,287.36	147	4,034,467	206,888.22
92 Public Administration	D	D	D	D	D	D
99 Unclassified	10	284,100	15,625.50	12	271,868	12,616.85
Total	776	\$65,129,895	\$3,591,372.67	684	\$62,050,518	\$3,188,272.29

D = Withheld to avoid disclosure of confidential information. Amounts are included in county totals.

Table 3 — Sales Tax Statistics by Nebraska Business Classification (cont.)

COUNTY NAME BUSINESS CLASSIFICATION CODE	2003 COUNT	2003 NET TAXABLE SALES	2003 NEBRASKA SALES TAX	2002 COUNT	2002 NET TAXABLE SALES	2002 NEBRASKA SALES TAX
Dakota						
11 Agriculture, Forestry, Fishing & Hunting	15	\$465,161	\$25,583.80	16	\$310,013	\$15,827.80
22 Utilities	D	D	D	D	D	D
23 Construction	44	2,627,595	144,517.92	22	2,255,059	115,900.58
31-33 Manufacturing	38	5,086,244	288,794.12	38	6,484,575	337,855.93
42 Wholesale Trade	13	3,040,901	167,249.42	13	2,596,996	132,533.77
44-46 Retail Trade	247	50,944,894	2,939,983.66	244	57,751,961	3,003,101.97
48-49 Transportation & Warehousing	29	875,601	48,407.74	21	638,772	33,117.16
51 Information	10	7,952,495	437,387.35	13	8,455,487	433,387.74
52 Finance & Insurance	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	10	701,484	38,581.54	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	28	2,145,312	117,917.44	25	1,969,799	101,513.79
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	16	1,805,470	101,905.15	16	1,854,361	94,271.99
72 Accommodation & Food Services	79	18,182,392	1,012,328.28	73	20,523,043	1,042,584.28
81 Other Services	113	4,978,593	274,610.07	112	3,780,718	191,749.12
92 Public Administration	D	D	D	10	9,355,407	478,996.16
99 Unclassified	D	D	D	D	D	D
Total	680	\$111,284,161	\$6,147,596.66	642	\$117,836,803	\$6,135,249.94
Dawes						
11 Agriculture, Forestry, Fishing & Hunting	17	\$189,549	\$10,425.26	13	\$200,010	\$10,206.27
22 Utilities	D	D	D	D	D	D
23 Construction	45	933,189	51,288.43	21	910,094	46,520.21
31-33 Manufacturing	14	137,001	7,534.61	15	146,635	7,528.40
42 Wholesale Trade	D	D	D	D	D	D
44-46 Retail Trade	187	37,393,518	2,055,818.42	184	38,379,647	1,967,904.47
48-49 Transportation & Warehousing	12	1,477,820	81,280.24	D	D	D
51 Information	D	D	D	D	D	D
52 Finance & Insurance	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	29	2,994,116	167,079.08	22	2,510,551	128,598.26
61 Educational Services	D	D	D	D	D	D
62 Health Care & Social Assistance	11	45,449	2,499.71	10	42,184	2,165.60
71 Arts, Entertainment & Recreation	11	904,071	49,724.06	12	860,450	43,465.47
72 Accommodation & Food Services	59	12,419,187	682,908.52	51	12,740,320	650,793.84
81 Other Services	93	2,718,252	148,311.61	98	2,597,244	133,231.16
92 Public Administration	D	D	D	D	D	D
99 Unclassified	D	D	D	D	D	D
Total	521	\$75,706,434	\$4,166,270.31	479	\$76,562,597	\$3,909,099.66
Dawson						
11 Agriculture, Forestry, Fishing & Hunting	43	\$2,362,614	\$129,470.71	34	\$1,712,207	\$87,461.13
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	91	6,481,404	355,892.93	34	4,649,901	237,286.09
31-33 Manufacturing	38	3,059,894	168,294.47	34	2,111,071	107,944.78
42 Wholesale Trade	26	10,361,802	569,758.03	28	9,802,366	500,918.25
44-46 Retail Trade	405	79,467,022	4,370,799.52	358	77,613,992	3,981,546.05
48-49 Transportation & Warehousing	44	957,543	52,665.03	37	979,072	50,341.13
51 Information	13	4,132,588	227,229.39	16	4,383,382	224,250.80
52 Finance & Insurance	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	58	1,768,463	96,481.23	43	1,147,462	59,441.57
62 Health Care & Social Assistance	18	686,393	37,751.74	17	708,774	36,500.64
71 Arts, Entertainment & Recreation	18	1,289,560	106,099.64	18	1,200,867	61,275.82
72 Accommodation & Food Services	113	21,286,817	1,167,221.13	104	21,547,546	1,103,178.16
81 Other Services	185	10,238,200	563,426.46	184	9,258,021	475,527.27
92 Public Administration	D	D	D	D	D	D
99 Unclassified	19	1,111,061	61,108.36	23	1,382,947	57,495.56
Total	1,120	\$179,360,001	\$9,897,905.75	970	\$170,844,196	\$8,744,261.61
Deuel						
11 Agriculture, Forestry, Fishing & Hunting	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	D	D	D	D	D	D
31-33 Manufacturing	D	D	D	D	D	D
42 Wholesale Trade	D	D	D	D	D	D
44-46 Retail Trade	49	\$8,220,478	\$468,206.17	44	\$9,088,461	\$465,239.44
48-49 Transportation & Warehousing	D	D	D	D	D	D
51 Information	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	D	D	D	D	D	D
61 Educational Services	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	15	1,281,691	70,641.95	15	1,426,665	72,907.13
81 Other Services	26	367,230	20,197.71	25	365,872	18,899.53
92 Public Administration	D	D	D	D	D	D
Total	125	\$13,120,767	\$737,723.16	118	\$13,885,942	\$711,092.27

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Table 3 — Sales Tax Statistics by Nebraska Business Classification (cont.)

COUNTY NAME BUSINESS CLASSIFICATION CODE	2003 COUNT	2003 NET TAXABLE SALES	2003 NEBRASKA SALES TAX	2002 COUNT	2002 NET TAXABLE SALES	2002 NEBRASKA SALES TAX
Dixon						
11 Agriculture, Forestry, Fishing & Hunting	11	\$693,014	\$38,087.22	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	28	768,936	42,291.56	D	D	D
31-33 Manufacturing	D	D	D	D	D	D
42 Wholesale Trade	16	958,947	52,737.33	15	\$874,852	\$44,938.69
44-46 Retail Trade	79	2,347,376	129,931.03	77	2,452,472	125,809.17
51 Information	D	D	D	D	D	D
52 Finance & Insurance	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	10	63,114	3,471.27	D	D	D
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	24	1,663,786	87,204.80	23	1,545,163	71,100.41
81 Other Services	47	663,415	36,550.29	48	883,635	45,161.15
92 Public Administration	D	D	D	D	D	D
99 Unclassified	D	D	D	D	D	D
Total	259	\$10,140,205	\$558,904.73	236	\$9,532,727	\$495,187.94
Dodge						
11 Agriculture, Forestry, Fishing & Hunting	38	\$1,389,990	\$84,450.33	27	\$973,836	\$49,891.90
21 Mining	D	D	D	D	D	D
22 Utilities	14	25,946,664	1,427,066.86	12	24,418,992	1,248,419.28
23 Construction	131	8,671,772	470,316.42	54	6,144,815	318,093.32
31-33 Manufacturing	64	16,286,893	895,780.67	66	14,374,878	738,070.96
42 Wholesale Trade	58	19,393,019	1,066,616.85	58	18,783,489	964,366.26
44-46 Retail Trade	576	184,661,873	10,164,272.73	534	176,339,728	9,058,428.59
48-49 Transportation & Warehousing	74	1,460,350	80,319.22	48	867,268	43,941.60
51 Information	D	D	D	D	D	D
52 Finance & Insurance	13	35,099	1,930.47	10	16,242	847.33
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	57	1,459,545	80,045.85	52	1,735,161	89,706.07
56 Admin, Support, Waste Mgt & Remed Serv	61	9,488,140	520,023.86	53	8,058,602	414,367.59
61 Educational Services	D	D	D	D	D	D
62 Health Care & Social Assistance	27	411,654	22,641.21	26	390,588	19,983.25
71 Arts, Entertainment & Recreation	24	4,403,288	241,971.73	29	4,303,340	220,282.46
72 Accommodation & Food Services	130	38,575,304	2,114,924.51	137	36,966,852	1,905,272.13
81 Other Services	280	16,816,662	931,239.28	264	16,173,039	831,562.03
92 Public Administration	13	644,618	35,454.90	14	727,763	36,735.66
99 Unclassified	24	1,374,076	75,574.18	26	1,419,341	56,187.02
Total	1,610	\$345,240,689	\$19,004,015.04	1437	\$324,548,570	\$16,610,545.67
Douglas						
11 Agriculture, Forestry, Fishing & Hunting	143	\$13,794,986	\$758,718.83	85	\$9,019,166	\$462,583.01
21 Mining	14	1,604,254	88,234.14	11	1,708,089	87,280.49
22 Utilities	34	628,408,892	34,518,602.64	33	609,726,212	31,119,223.21
23 Construction	1,670	171,136,398	9,452,099.43	558	121,290,951	6,235,140.89
31-33 Manufacturing	648	233,160,195	12,837,736.28	635	224,238,053	11,493,103.65
42 Wholesale Trade	617	500,625,535	27,576,577.00	605	508,068,667	26,022,031.92
44-46 Retail Trade	5,353	2,971,824,260	163,542,153.65	4,968	2,890,422,170	147,971,937.89
48-49 Transportation & Warehousing	319	13,137,640	728,449.26	272	8,872,977	459,229.25
51 Information	243	447,793,718	24,634,311.35	200	422,101,568	21,559,464.71
52 Finance & Insurance	183	48,237,486	2,653,410.72	167	65,675,970	3,370,187.37
53 Real Estate & Rental & Leasing	224	46,433,570	2,609,850.75	221	91,961,724	4,707,450.25
54 Professional, Scientific & Technical Serv	942	201,820,656	11,176,791.15	902	202,798,769	10,419,229.10
55 Management of Companies & Enterprises	12	182,371	9,591.56	5510	246,018	12,392.23
56 Admin, Support, Waste Mgt & Remed Serv	1,448	214,005,731	11,915,670.48	1157	149,750,092	7,707,017.28
61 Educational Services	70	14,212,346	782,162.18	59	14,832,860	756,808.35
62 Health Care & Social Assistance	327	13,070,850	750,553.96	294	13,693,507	727,044.39
71 Arts, Entertainment & Recreation	284	114,294,320	6,298,162.06	252	115,967,790	5,936,384.56
72 Accommodation & Food Services	1,472	753,832,488	41,516,807.70	1,432	736,126,186	37,706,129.24
81 Other Services	1,779	245,101,172	13,516,181.27	1,578	160,261,604	8,249,540.19
92 Public Administration	17	11,175,805	614,435.73	18	14,136,748	724,084.59
99 Unclassified	290	22,111,803	1,312,270.76	238	48,276,273	2,527,946.06
Total	16,089	\$6,665,964,476	\$367,292,770.90	13,704	\$6,409,175,394	\$328,254,208.63
Dundy						
11 Agriculture, Forestry, Fishing & Hunting	D	D	D	D	D	D
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	D	D	D	D	D	D
31-33 Manufacturing	D	D	D	D	D	D
42 Wholesale Trade	D	D	D	D	D	D
44-46 Retail Trade	57	\$2,311,835	\$127,286.85	56	\$2,280,523	\$116,992.03
51 Information	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	D	D	D	D	D	D
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	12	868,916	47,785.05	13	1,086,200	55,395.87
81 Other Services	20	379,875	20,847.75	19	379,100	19,383.75
92 Public Administration	D	D	D	D	D	D
Total	143	\$7,333,273	\$403,382.18	137	\$7,584,561	\$387,692.43

D = Withheld to avoid disclosure of confidential information. Amounts are included in county totals.

Table 3 — Sales Tax Statistics by Nebraska Business Classification (cont.)

COUNTY NAME BUSINESS CLASSIFICATION CODE	2003 COUNT	2003 NET TAXABLE SALES	2003 NEBRASKA SALES TAX	2002 COUNT	2002 NET TAXABLE SALES	2002 NEBRASKA SALES TAX
Fillmore						
11 Agriculture, Forestry, Fishing & Hunting	12	\$3,807,108	\$209,391.11	12	\$791,939	\$40,027.91
22 Utilities	D	D	D	D	D	D
23 Construction	37	3,850,910	211,798.86	16	2,409,574	121,909.95
31-33 Manufacturing	15	299,430	16,472.61	14	247,099	12,679.17
42 Wholesale Trade	24	2,242,561	123,340.53	23	2,359,338	120,584.72
44-46 Retail Trade	143	10,937,772	601,573.38	131	10,589,622	542,144.87
48-49 Transportation & Warehousing	24	564,922	31,070.83	14	210,287	11,171.65
51 Information	D	D	D	D	D	D
52 Finance & Insurance	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	23	895,707	49,133.89	17	687,292	34,993.02
61 Educational Services	D	D	D	D	D	D
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	29	3,436,785	190,243.77	34	3,522,708	180,381.57
81 Other Services	80	2,539,664	139,680.28	77	2,453,800	125,287.85
92 Public Administration	D	D	D	D	D	D
99 Unclassified	D	D	D	D	D	D
Total	426	\$33,054,305	\$1,819,190.45	378	\$29,415,368	\$1,500,136.81
Franklin						
11 Agriculture, Forestry, Fishing & Hunting	17	\$170,363	\$9,370.02	15	\$158,218	\$8,111.09
22 Utilities	D	D	D	D	D	D
23 Construction	16	349,842	19,241.89	D	D	D
31-33 Manufacturing	D	D	D	D	D	D
42 Wholesale Trade	D	D	D	D	D	D
44-46 Retail Trade	65	3,235,616	177,962.66	57	3,364,654	172,058.54
48-49 Transportation & Warehousing	D	D	D	D	D	D
51 Information	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	D	D	D	D	D	D
62 Health Care & Social Assistance	D	D	D	D	D	D
72 Accommodation & Food Services	18	925,535	49,924.50	15	1,235,148	63,369.32
81 Other Services	35	824,004	45,303.26	35	681,114	40,636.41
92 Public Administration	D	D	D	D	D	D
99 Unclassified	D	D	D	D	D	D
Total	207	\$10,923,081	\$600,770.76	180	\$10,793,702	\$558,792.29
Frontier						
11 Agriculture, Forestry, Fishing & Hunting	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	11	\$333,194	\$18,325.32	D	D	D
31-33 Manufacturing	D	D	D	D	D	D
42 Wholesale Trade	D	D	D	D	D	D
44-46 Retail Trade	64	2,048,074	112,643.80	60	\$2,362,576	\$120,656.38
51 Information	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	D	D	D	D	D	D
61 Educational Services	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	13	1,210,580	66,598.74	10	952,807	48,886.08
81 Other Services	32	1,088,479	59,867.28	27	1,154,373	59,104.81
92 Public Administration	D	D	D	D	D	D
Total	176	\$8,758,578	\$481,723.18	153	\$9,268,404	\$473,907.26
Furnas						
11 Agriculture, Forestry, Fishing & Hunting	13	\$82,578	\$4,542.04	13	\$63,454	\$3,219.10
22 Utilities	D	D	D	D	D	D
23 Construction	24	465,120	25,582.01	10	444,839	22,912.27
31-33 Manufacturing	11	72,132	3,966.41	10	66,463	3,300.70
42 Wholesale Trade	17	2,806,453	154,355.19	18	2,926,202	149,079.49
44-46 Retail Trade	116	7,110,184	395,704.17	105	7,318,339	374,989.35
48-49 Transportation & Warehousing	15	3,305,433	181,774.23	D	D	D
51 Information	D	D	D	D	D	D
52 Finance & Insurance	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	15	652,916	36,654.85	13	623,005	31,823.11
61 Educational Services	D	D	D	D	D	D
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	37	2,817,137	154,901.09	40	2,832,290	145,242.47
81 Other Services	72	2,068,970	110,544.09	67	2,274,792	116,223.52
92 Public Administration	D	D	D	D	D	D
99 Unclassified	D	D	D	D	D	D
Total	368	\$28,900,899	\$1,594,489.50	335	\$29,242,656	\$1,492,570.66

D = Withheld to avoid disclosure of confidential information. Amounts are included in county totals.

Table 3 — Sales Tax Statistics by Nebraska Business Classification (cont.)

COUNTY NAME BUSINESS CLASSIFICATION CODE	2003 COUNT	2003 NET TAXABLE SALES	2003 NEBRASKA SALES TAX	2002 COUNT	2002 NET TAXABLE SALES	2002 NEBRASKA SALES TAX
Gage						
11 Agriculture, Forestry, Fishing & Hunting	45	\$827,378	\$45,505.87	38	\$468,740	\$24,014.54
21 Mining	D	D	D	D	D	D
22 Utilities	21	24,721,015	1,359,654.97	19	23,756,849	1,216,559.52
23 Construction	88	4,060,816	223,325.76	32	2,858,007	145,976.14
31-33 Manufacturing	42	2,429,851	136,665.66	41	2,430,323	123,123.75
42 Wholesale Trade	30	9,760,324	536,708.40	29	9,668,995	494,749.08
44-46 Retail Trade	435	85,773,394	4,768,292.90	413	89,084,654	4,582,358.47
48-49 Transportation & Warehousing	35	547,489	30,112.10	27	404,380	20,878.69
51 Information	D	D	D	D	D	D
52 Finance & Insurance	12	317,451	17,459.83	12	299,896	15,571.19
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	73	1,756,625	96,376.83	67	1,504,867	77,736.73
61 Educational Services	D	D	D	D	D	D
62 Health Care & Social Assistance	21	444,405	24,442.38	20	517,032	26,456.96
71 Arts, Entertainment & Recreation	15	1,550,461	85,275.14	15	1,375,425	70,810.88
72 Accommodation & Food Services	81	18,034,580	992,362.16	80	17,650,878	901,472.84
81 Other Services	224	9,853,076	542,722.51	216	7,311,744	376,381.26
92 Public Administration	D	D	D	10	312,841	15,894.34
99 Unclassified	19	348,107	19,145.88	25	630,893	23,554.83
Total	1,182	\$172,093,335	\$9,478,041.90	1,077	\$169,485,555	\$8,657,792.93
Garden						
11 Agriculture, Forestry, Fishing & Hunting	D	D	D	D	D	D
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	D	D	D	D	D	D
31-33 Manufacturing	D	D	D	D	D	D
42 Wholesale Trade	D	D	D	D	D	D
44-46 Retail Trade	55	\$3,194,192	\$175,678.38	54	\$3,593,967	\$183,874.46
51 Information	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	D	D	D	D	D	D
61 Educational Services	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	19	1,437,369	79,055.42	17	1,364,763	70,011.27
81 Other Services	32	918,367	50,501.08	29	815,264	41,696.39
92 Public Administration	D	D	D	D	D	D
99 Unclassified	D	D	D	D	D	D
Total	162	\$7,788,251	\$428,354.67	152	\$8,281,623	\$422,444.44
Garfield						
11 Agriculture, Forestry, Fishing & Hunting	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	11	\$454,478	\$29,394.04	D	D	D
31-33 Manufacturing	D	D	D	D	D	D
42 Wholesale Trade	D	D	D	D	D	D
44-46 Retail Trade	70	5,445,455	299,501.38	71	\$5,377,210	\$275,208.90
48-49 Transportation & Warehousing	D	D	D	D	D	D
51 Information	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	D	D	D	D	D	D
61 Educational Services	D	D	D	D	D	D
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	17	939,799	50,690.95	14	994,985	50,821.64
81 Other Services	27	1,807,890	99,039.52	28	1,513,596	77,290.08
Total	171	\$11,901,075	\$659,104.80	167	\$11,457,103	\$590,984.20
Gosper						
11 Agriculture, Forestry, Fishing & Hunting	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	15	\$490,643	\$26,985.37	D	D	D
31-33 Manufacturing	D	D	D	D	D	D
42 Wholesale Trade	D	D	D	D	D	D
44-46 Retail Trade	44	1,910,344	104,088.74	37	\$1,832,133	\$93,457.43
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	D	D	D	D	D	D
81 Other Services	17	296,143	16,523.54	17	329,294	17,158.39
92 Public Administration	D	D	D	D	D	D
99 Unclassified	D	D	D	D	D	D
Total	120	\$5,386,936	\$296,517.87	98	\$5,242,603	\$267,524.80

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Table 3 — Sales Tax Statistics by Nebraska Business Classification (cont.)

COUNTY NAME BUSINESS CLASSIFICATION CODE	2003 COUNT	2003 NET TAXABLE SALES	2003 NEBRASKA SALES TAX	2002 COUNT	2002 NET TAXABLE SALES	2002 NEBRASKA SALES TAX
Grant						
11 Agriculture, Forestry, Fishing & Hunting	D	D	D	D	D	D
23 Construction	D	D	D	D	D	D
42 Wholesale Trade	D	D	D	D	D	D
44-46 Retail Trade	26	\$2,398,727	\$131,928.33	26	\$2,275,311	\$116,522.12
54 Professional, Scientific & Technical Serv	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	D	D	D	D	D	D
81 Other Services	12	426,938	23,481.58	11	444,644	22,774.33
92 Public Administration	D	D	D	D	D	D
Total	69	\$3,866,362	\$212,650.54	66	\$3,747,936	\$191,652.23
Greeley						
11 Agriculture, Forestry, Fishing & Hunting	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	18	\$559,287	\$30,760.89	12	\$523,795	\$26,935.07
31-33 Manufacturing	D	D	D	D	D	D
42 Wholesale Trade	13	1,346,732	74,070.54	12	1,365,760	69,762.27
44-46 Retail Trade	47	3,081,688	169,495.52	45	3,086,511	157,674.92
51 Information	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	D	D	D	D	D	D
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	16	682,323	37,511.28	15	551,731	27,457.82
81 Other Services	42	1,648,247	90,654.02	37	1,551,575	79,371.09
92 Public Administration	D	D	D	D	D	D
Total	170	\$8,586,603	\$472,264.52	153	\$8,327,215	\$426,118.75
Hall						
11 Agriculture, Forestry, Fishing & Hunting	48	\$4,203,762	\$231,210.22	31	\$1,048,418	\$53,300.43
21 Mining	D	D	D	D	D	D
22 Utilities	11	64,125,361	3,526,895.11	D	D	D
23 Construction	242	15,512,628	864,328.71	109	11,268,878	584,061.56
31-33 Manufacturing	95	26,807,195	1,536,382.36	92	26,937,370	1,625,030.48
42 Wholesale Trade	104	55,639,388	3,064,347.09	98	51,168,719	2,631,970.15
44-46 Retail Trade	956	412,386,300	22,725,473.72	948	398,058,558	20,449,821.75
48-49 Transportation & Warehousing	84	3,922,084	214,749.42	59	2,927,257	150,084.80
51 Information	29	35,481,883	1,951,503.92	30	28,881,969	1,479,003.47
52 Finance & Insurance	14	950,713	52,289.37	12	997,223	51,488.11
53 Real Estate & Rental & Leasing	24	6,318,298	426,814.51	30	5,363,136	274,489.20
54 Professional, Scientific & Technical Serv	43	5,057,864	281,630.48	73	7,424,360	377,205.83
56 Admin, Support, Waste Mgt & Remed Serv	193	10,477,209	574,958.47	63	7,086,954	365,479.29
61 Educational Services	12	186,301	10,246.57	D	D	D
62 Health Care & Social Assistance	48	1,479,369	81,365.71	48	1,574,812	80,564.46
71 Arts, Entertainment & Recreation	35	7,655,829	421,077.05	34	6,825,357	348,749.69
72 Accommodation & Food Services	197	72,031,539	3,963,030.84	211	69,902,540	3,574,681.24
81 Other Services	417	28,109,260	1,543,869.86	385	26,415,208	1,347,177.77
92 Public Administration	D	D	D	D	D	D
99 Unclassified	25	2,495,851	137,271.81	24	2,114,112	83,369.14
Total	2,587	\$754,750,744	\$41,664,733.00	2276	\$716,350,394	\$36,624,843.12
Hamilton						
11 Agriculture, Forestry, Fishing & Hunting	25	\$249,000	\$13,703.32	18	\$184,150	\$9,519.72
22 Utilities	D	D	D	D	D	D
23 Construction	37	535,883	29,475.80	23	361,222	18,602.86
31-33 Manufacturing	30	1,788,208	98,457.77	29	1,872,273	95,579.86
42 Wholesale Trade	31	5,991,064	329,508.97	31	5,367,601	276,898.50
44-46 Retail Trade	161	10,633,265	584,652.18	152	10,796,514	554,846.41
48-49 Transportation & Warehousing	21	0	0.00	14	11,767	588.35
51 Information	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	30	551,446	29,973.99	26	427,017	22,036.91
61 Educational Services	D	D	D	D	D	D
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	10	1,505,470	82,829.73	10	1,544,356	79,059.62
72 Accommodation & Food Services	32	4,375,492	240,652.67	33	3,972,160	203,787.31
81 Other Services	87	2,452,204	134,871.64	81	2,403,294	122,684.96
92 Public Administration	D	D	D	D	D	D
99 Unclassified	10	259,253	14,258.92	D	D	D
Total	510	\$34,655,072	\$1,889,117.87	467	\$33,162,945	\$1,700,682.50

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Table 3 — Sales Tax Statistics by Nebraska Business Classification (cont.)

COUNTY NAME BUSINESS CLASSIFICATION CODE	2003 COUNT	2003 NET TAXABLE SALES	2003 NEBRASKA SALES TAX	2002 COUNT	2002 NET TAXABLE SALES	2002 NEBRASKA SALES TAX
Harlan						
11 Agriculture, Forestry, Fishing & Hunting	11	\$103,864	\$5,712.11	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	15	192,649	10,595.74	D	D	D
31-33 Manufacturing	D	D	D	D	D	D
42 Wholesale Trade	D	D	D	D	D	D
44-46 Retail Trade	93	5,022,408	276,121.80	86	\$5,047,277	\$258,177.23
51 Information	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	16	453,704	24,879.34	14	518,195	26,743.83
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	29	2,062,995	130,666.63	29	2,178,238	112,165.69
81 Other Services	42	1,052,358	57,879.41	37	749,074	38,139.11
92 Public Administration	D	D	D	D	D	D
Total	240	\$10,731,741	\$592,432.77	216	\$10,926,296	\$560,714.12
Hayes						
11 Agriculture, Forestry, Fishing & Hunting	D	D	D	D	D	D
42 Wholesale Trade	D	D	D	D	D	D
44-46 Retail Trade	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	D	D	D	D	D	D
72 Accommodation & Food Services	D	D	D	D	D	D
81 Other Services	D	D	D	D	D	D
92 Public Administration	D	D	D	D	D	D
Total	37	\$973,896	\$53,564.53	31	\$922,583	\$47,365.04
Hitchcock						
11 Agriculture, Forestry, Fishing & Hunting	D	D	D	D	D	D
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	18	\$100,762	\$5,541.52	D	D	D
42 Wholesale Trade	D	D	D	D	D	D
44-46 Retail Trade	71	3,163,455	173,795.67	63	\$2,804,133	\$171,660.96
51 Information	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	D	D	D	D	D	D
72 Accommodation & Food Services	19	689,346	37,882.12	18	790,401	40,147.88
81 Other Services	31	338,903	18,636.38	32	311,200	15,885.37
92 Public Administration	D	D	D	D	D	D
99 Unclassified	D	D	D	D	D	D
Total	199	\$9,231,198	\$507,717.21	169	\$9,017,115	\$460,768.47
Holt						
11 Agriculture, Forestry, Fishing & Hunting	36	\$1,138,551	\$62,620.50	30	\$1,129,849	\$57,542.13
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	61	3,530,716	192,735.59	41	2,510,231	128,107.84
31-33 Manufacturing	30	2,120,212	116,612.45	27	2,844,697	142,916.64
42 Wholesale Trade	28	4,200,075	230,863.15	30	6,995,239	358,270.43
44-46 Retail Trade	258	29,818,186	1,639,272.20	250	28,105,793	1,461,816.90
48-49 Transportation & Warehousing	55	147,644	8,115.01	40	140,353	7,165.99
51 Information	D	D	D	D	D	D
52 Finance & Insurance	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	13	128,119	7,046.73	11	148,612	7,621.68
56 Admin, Support, Waste Mgt & Remed Serv	32	1,121,134	61,655.09	30	1,357,299	69,366.97
62 Health Care & Social Assistance	12	155,988	8,579.53	12	141,451	7,270.08
71 Arts, Entertainment & Recreation	11	935,701	51,463.72	12	897,799	45,998.24
72 Accommodation & Food Services	60	7,832,708	430,796.21	56	7,808,861	399,598.94
81 Other Services	180	8,465,037	469,154.29	167	7,579,065	387,224.04
92 Public Administration	D	D	D	D	D	D
99 Unclassified	22	1,807,636	99,420.26	21	1,557,277	88,367.40
Total	841	\$79,460,053	\$4,372,641.11	767	\$79,559,622	\$4,070,126.66
Hooker						
11 Agriculture, Forestry, Fishing & Hunting	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	D	D	D	D	D	D
31-33 Manufacturing	D	D	D	D	D	D
42 Wholesale Trade	D	D	D	D	D	D
44-46 Retail Trade	30	\$1,392,538	\$76,589.89	26	\$1,382,145	\$70,978.36
51 Information	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	D	D	D	D	D	D
81 Other Services	17	212,620	11,695.20	16	184,867	9,498.46
Total	74	\$4,717,360	\$259,455.42	69	\$4,678,080	\$237,460.83

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Table 3 — Sales Tax Statistics by Nebraska Business Classification (cont.)

COUNTY NAME BUSINESS CLASSIFICATION CODE	2003 COUNT	2003 NET TAXABLE SALES	2003 NEBRASKA SALES TAX	2002 COUNT	2002 NET TAXABLE SALES	2002 NEBRASKA SALES TAX
Howard						
11 Agriculture, Forestry, Fishing & Hunting	D	D	D	D	D	D
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	33	\$808,401	\$44,452.72	14	\$426,628	\$22,095.13
31-33 Manufacturing	D	D	D	D	D	D
42 Wholesale Trade	11	2,292,848	125,752.34	11	2,323,527	118,436.67
44-46 Retail Trade	97	8,494,783	467,273.29	94	8,501,960	436,322.13
48-49 Transportation & Warehousing	14	0	0.00	D	D	D
51 Information	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	16	212,683	11,697.60	D	D	D
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	27	3,047,770	167,684.83	32	3,138,651	160,846.67
81 Other Services	50	1,506,378	82,948.82	47	1,472,549	75,498.77
92 Public Administration	D	D	D	D	D	D
99 Unclassified	D	D	D	D	D	D
Total	297	\$23,949,380	\$1,317,217.81	264	\$23,337,642	\$1,193,555.36
Jefferson						
11 Agriculture, Forestry, Fishing & Hunting	15	\$391,178	\$21,593.55	15	\$341,185	\$17,313.57
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	38	876,439	34,648.38	23	776,424	39,861.63
31-33 Manufacturing	22	1,716,599	94,413.20	20	1,651,474	84,560.62
42 Wholesale Trade	11	2,055,026	113,019.77	14	2,126,539	108,686.19
44-46 Retail Trade	160	20,742,352	1,140,781.40	150	20,964,758	1,076,293.34
48-49 Transportation & Warehousing	23	4,559,803	250,789.43	20	3,777,629	194,829.62
51 Information	D	D	D	D	D	D
52 Finance & Insurance	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	24	233,654	12,850.34	20	68,419	3,673.03
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	33	5,527,109	303,307.76	34	5,639,423	288,613.45
81 Other Services	91	2,255,809	121,454.67	86	2,000,448	102,635.52
92 Public Administration	D	D	D	D	D	D
99 Unclassified	15	524,572	28,851.46	22	1,177,016	57,455.53
Total	468	\$49,427,916	\$2,702,367.59	443	\$48,739,279	\$2,490,232.68
Johnson						
11 Agriculture, Forestry, Fishing & Hunting	13	\$120,802	\$6,644.20	10	\$156,671	\$8,010.77
22 Utilities	D	D	D	D	D	D
23 Construction	19	576,649	31,715.71	D	D	D
31-33 Manufacturing	D	D	D	D	D	D
42 Wholesale Trade	11	961,733	52,895.48	10	894,768	45,786.89
44-46 Retail Trade	82	7,116,695	395,918.41	85	7,252,484	372,553.84
48-49 Transportation & Warehousing	D	D	D	D	D	D
51 Information	D	D	D	D	D	D
52 Finance & Insurance	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	13	239,442	13,168.88	11	129,470	6,637.57
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	20	2,361,598	129,879.29	18	2,189,516	112,549.28
81 Other Services	57	1,513,709	84,586.37	57	1,287,341	66,169.44
92 Public Administration	D	D	D	D	D	D
Total	262	\$15,649,597	\$866,549.68	240	\$15,013,729	\$770,463.85
Kearney						
11 Agriculture, Forestry, Fishing & Hunting	17	\$358,758	\$19,707.46	16	\$329,845	\$16,860.14
22 Utilities	D	D	D	D	D	D
23 Construction	32	586,170	32,238.69	19	1,003,505	107,696.68
31-33 Manufacturing	18	2,756,700	151,616.65	15	2,533,484	129,413.16
42 Wholesale Trade	16	426,970	23,483.43	15	442,462	22,480.77
44-46 Retail Trade	115	9,280,773	510,285.35	107	8,559,218	437,911.57
48-49 Transportation & Warehousing	10	407,254	22,399.00	D	D	D
51 Information	D	D	D	D	D	D
52 Finance & Insurance	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	22	1,037,847	57,056.68	20	822,360	42,217.56
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	21	2,858,665	157,489.06	20	3,046,569	155,759.62
81 Other Services	57	2,212,901	124,603.09	50	2,017,025	103,177.05
92 Public Administration	D	D	D	D	D	D
99 Unclassified	D	D	D	D	D	D
Total	345	\$27,052,794	\$1,492,263.85	307	\$26,304,055	\$1,398,403.81

D = Withheld to avoid disclosure of confidential information. Amounts are included in county totals.

Table 3 — Sales Tax Statistics by Nebraska Business Classification (cont.)

COUNTY NAME BUSINESS CLASSIFICATION CODE	2003 COUNT	2003 NET TAXABLE SALES	2003 NEBRASKA SALES TAX	2002 COUNT	2002 NET TAXABLE SALES	2002 NEBRASKA SALES TAX
Keith						
11 Agriculture, Forestry, Fishing & Hunting	18	\$259,069	\$14,248.39	16	\$186,434	\$9,438.48
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	53	1,127,929	61,909.52	22	918,909	46,541.73
31-33 Manufacturing	15	505,162	27,784.01	14	528,034	26,969.26
42 Wholesale Trade	13	2,165,031	119,076.91	13	2,043,062	103,532.75
44-46 Retail Trade	213	36,195,789	1,989,637.96	200	37,760,555	1,936,578.14
48-49 Transportation & Warehousing	11	380,065	20,903.62	D	D	D
51 Information	D	D	D	D	D	D
52 Finance & Insurance	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	10	406,780	22,372.76	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	32	731,285	40,222.43	21	1,359,257	68,869.02
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	15	535,758	29,476.37	15	849,601	43,073.78
72 Accommodation & Food Services	68	17,317,663	958,087.67	59	14,610,265	744,298.98
81 Other Services	80	4,496,307	247,125.39	82	4,644,963	236,880.22
92 Public Administration	D	D	D	D	D	D
99 Unclassified	15	442,101	24,315.56	17	411,504	18,352.40
Total	578	\$79,265,546	\$4,360,929.03	504	\$79,072,385	\$4,038,103.55
Keya Paha						
11 Agriculture, Forestry, Fishing & Hunting	D	D	D	D	D	D
23 Construction	D	D	D	D	D	D
31-33 Manufacturing	D	D	D	D	D	D
42 Wholesale Trade	D	D	D	D	D	D
44-46 Retail Trade	20	\$506,602	\$27,863.24	13	\$371,594	\$19,297.04
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	D	D	D	D	D	D
81 Other Services	25	784,206	43,133.15	24	772,689	39,477.93
92 Public Administration	D	D	D	D	D	D
Total	78	\$1,917,881	\$105,484.02	67	\$1,887,272	\$97,169.99
Kimball						
11 Agriculture, Forestry, Fishing & Hunting	D	D	D	D	D	D
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	20	\$214,911	\$11,820.17	13	\$194,459	\$9,849.68
31-33 Manufacturing	14	596,727	32,819.43	14	694,124	35,564.04
42 Wholesale Trade	D	D	D	D	D	D
44-46 Retail Trade	92	7,767,423	435,349.42	84	8,597,543	439,590.56
48-49 Transportation & Warehousing	10	737,780	40,577.95	D	D	D
51 Information	D	D	D	D	D	D
52 Finance & Insurance	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	15	248,113	13,647.35	16	251,002	12,776.48
61 Educational Services	D	D	D	D	D	D
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	31	3,855,987	212,065.74	33	4,206,232	214,584.63
81 Other Services	40	814,989	44,771.27	34	896,159	45,856.11
92 Public Administration	D	D	D	D	D	D
Total	278	\$21,224,584	\$1,165,679.11	258	\$22,056,618	\$1,125,432.44
Knox						
11 Agriculture, Forestry, Fishing & Hunting	23	\$577,357	\$31,858.23	19	\$540,286	\$27,944.12
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	42	801,159	44,064.15	13	530,584	27,094.35
31-33 Manufacturing	17	1,166,699	64,219.03	16	1,148,135	59,098.95
42 Wholesale Trade	21	2,135,616	117,458.98	18	1,974,605	101,115.26
44-46 Retail Trade	202	15,257,542	838,801.64	181	13,484,994	692,680.70
48-49 Transportation & Warehousing	26	316,694	17,418.15	15	192,192	9,785.75
51 Information	D	D	D	D	D	D
52 Finance & Insurance	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	20	358,282	19,686.27	18	361,458	18,520.00
61 Educational Services	D	D	D	D	D	D
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	47	3,874,979	212,135.59	50	4,032,003	205,586.97
81 Other Services	99	2,034,158	117,481.82	95	2,147,473	110,771.77
92 Public Administration	D	D	D	D	D	D
99 Unclassified	10	321,854	17,701.97	D	D	D
Total	558	\$36,764,676	\$2,029,761.11	473	\$34,648,289	\$1,776,267.34

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Table 3 — Sales Tax Statistics by Nebraska Business Classification (cont.)

COUNTY NAME BUSINESS CLASSIFICATION CODE	2003 COUNT	2003 NET TAXABLE SALES	2003 NEBRASKA SALES TAX	2002 COUNT	2002 NET TAXABLE SALES	2002 NEBRASKA SALES TAX
Lancaster						
11 Agriculture, Forestry, Fishing & Hunting	93	\$3,422,281	\$188,244.85	73	\$7,301,487	\$374,906
21 Mining	D	D	D	D	D	D
22 Utilities	28	224,084,118	12,347,069.64	28	207,161,964	10,589,521
23 Construction	1,042	46,342,171	2,547,097.56	311	21,750,714	1,095,810
31-33 Manufacturing	394	101,984,035	5,861,822.31	412	98,104,405	5,040,534
42 Wholesale Trade	225	133,876,729	7,360,562.84	229	134,703,611	6,918,094
44-46 Retail Trade	3,778	1,561,062,061	85,883,637.76	3,563	1,507,091,021	76,478,705
48-49 Transportation & Warehousing	210	59,881,174	3,299,910.53	164	47,013,589	2,418,152
51 Information	122	97,340,576	5,359,851.49	89	158,525,500	8,107,789
52 Finance & Insurance	68	2,218,700	122,028.76	64	1,436,205	64,774
53 Real Estate & Rental & Leasing	111	20,598,995	1,132,161.36	93	31,344,682	1,596,192
54 Professional, Scientific & Technical Serv	427	50,827,640	2,799,707.05	432	37,489,829	1,894,001
55 Management of Companies & Enterprises	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	904	114,783,716	6,368,567.46	430	60,963,980	3,245,175
61 Educational Services	56	30,828,661	1,695,595.11	55	32,794,587	1,658,664
62 Health Care & Social Assistance	230	7,450,055	409,768.01	205	6,114,421	313,343
71 Arts, Entertainment & Recreation	183	54,203,819	2,985,592.78	163	54,688,590	2,788,167
72 Accommodation & Food Services	774	364,116,709	20,059,081.15	702	353,297,686	18,111,865
81 Other Services	1,573	120,423,826	5,781,728.30	1,437	91,585,886	4,723,908
92 Public Administration	50	2,444,820	972,920.65	44	2,175,075	110,929
99 Unclassified	105	10,883,498	598,562.93	107	8,026,594	414,232
Total	10,381	\$3,008,265,529	\$165,833,141.10	8,608	\$2,864,930,447	\$146,334,719
Lincoln						
11 Agriculture, Forestry, Fishing & Hunting	37	\$486,220	\$26,742.74	30	\$412,485	\$20,782.73
22 Utilities	D	D	D	D	D	D
23 Construction	142	8,727,801	440,298.34	79	7,501,204	383,598.61
31-33 Manufacturing	28	2,506,792	124,850.78	25	2,366,347	134,158.36
42 Wholesale Trade	52	13,540,889	744,754.32	48	13,414,666	685,286.85
44-46 Retail Trade	605	180,621,201	9,918,121.20	578	177,662,965	9,129,738.37
48-49 Transportation & Warehousing	40	2,208,885	121,488.81	32	2,136,604	110,859.18
51 Information	20	17,164,819	944,068.19	18	16,881,090	867,471.50
52 Finance & Insurance	10	24,379	1,340.83	10	27,880	1,444.53
53 Real Estate & Rental & Leasing	12	2,573,254	141,529.13	14	2,618,783	134,302.19
54 Professional, Scientific & Technical Serv	35	1,201,580	66,087.16	44	2,031,181	103,873.36
56 Admin, Support, Waste Mgt & Remed Serv	97	3,999,665	219,867.18	72	4,854,410	250,409.37
61 Educational Services	12	91,375	5,025.70	10	78,171	3,964.98
62 Health Care & Social Assistance	33	410,699	22,588.53	29	308,549	15,855.90
71 Arts, Entertainment & Recreation	32	4,183,649	245,435.66	27	3,748,679	190,703.85
72 Accommodation & Food Services	127	49,253,856	2,707,175.25	124	49,217,183	2,515,218.20
81 Other Services	292	18,879,202	1,044,810.03	267	19,199,866	992,264.69
92 Public Administration	11	1,157,821	63,432.54	13	1,122,860	57,172.02
99 Unclassified	14	680,301	37,416.56	19	664,114	17,543.68
Total	1,608	\$345,151,709	\$18,947,641.56	1,444	\$331,388,269	\$16,963,077.07
Logan						
11 Agriculture, Forestry, Fishing & Hunting	D	D	D	D	D	D
31-33 Manufacturing	D	D	D	D	D	D
42 Wholesale Trade	D	D	D	D	D	D
44-46 Retail Trade	16	\$1,040,936	\$57,251.65	11	\$966,048	\$49,554.68
56 Admin, Support, Waste Mgt & Remed Serv	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	D	D	D	D	D	D
81 Other Services	13	191,924	10,448.14	10	186,935	9,544.54
92 Public Administration	D	D	D	D	D	D
99 Unclassified	D	D	D	D	D	D
Total	58	\$2,019,152	\$111,105.54	49	\$1,758,944	\$90,000.37
Loup						
23 Construction	D	D	D	D	D	D
31-33 Manufacturing	D	D	D	D	D	D
42 Wholesale Trade	D	D	D	D	D	D
44-46 Retail Trade	12	\$235,033	\$12,925.91	12	\$280,346	\$14,333.07
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	D	D	D	D	D	D
72 Accommodation & Food Services	D	D	D	D	D	D
81 Other Services	D	D	D	D	D	D
92 Public Administration	D	D	D	D	D	D
Total	35	\$542,428	\$29,833.63	35	\$527,409	\$26,936.96

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Table 3 — Sales Tax Statistics by Nebraska Business Classification (cont.)

COUNTY NAME BUSINESS CLASSIFICATION CODE	2003 COUNT	2003 NET TAXABLE SALES	2003 NEBRASKA SALES TAX	2002 COUNT	2002 NET TAXABLE SALES	2002 NEBRASKA SALES TAX
Madison						
11 Agriculture, Forestry, Fishing & Hunting	42	\$1,128,441	\$62,067.34	30	\$964,407	\$49,313.01
22 Utilities	14	44,517,054	2,448,438.33	13	42,729,938	2,185,169.90
23 Construction	175	8,025,611	433,541.12	73	5,956,320	296,697.26
31-33 Manufacturing	76	5,489,762	301,938.06	67	5,412,826	277,571.91
42 Wholesale Trade	51	28,276,126	1,558,740.44	53	27,886,358	1,430,378.19
44-46 Retail Trade	635	250,931,002	13,811,921.95	663	249,482,509	12,829,460.51
48-49 Transportation & Warehousing	72	598,358	32,909.87	58	720,790	36,919.31
51 Information	23	10,312,637	566,968.10	19	8,596,549	441,774.33
52 Finance & Insurance	15	507,168	27,894.26	15	457,784	23,397.33
53 Real Estate & Rental & Leasing	18	1,688,802	92,657.11	13	1,272,624	65,452.24
54 Professional, Scientific & Technical Serv	29	1,670,060	91,854.14	26	1,626,684	98,097.65
56 Admin, Support, Waste Mgt & Remed Serv	132	8,948,662	492,176.87	54	7,068,879	363,285.05
61 Educational Services	D	D	D	10	1,137,549	57,374.07
62 Health Care & Social Assistance	51	805,398	44,297.00	45	766,841	39,430.38
71 Arts, Entertainment & Recreation	29	10,356,554	569,610.85	28	10,046,601	514,752.11
72 Accommodation & Food Services	126	38,778,392	2,139,770.67	120	39,392,437	2,021,230.30
81 Other Services	304	21,609,158	1,192,577.45	285	19,669,211	1,011,600.57
92 Public Administration	10	4,628,787	254,571.97	12	4,457,162	228,238.92
99 Unclassified	24	143,880	7,913.40	24	35,841	1,827.89
Total	1,838	\$439,654,872	\$24,199,906.77	1,610	\$427,702,130	\$21,972,500.59
McPherson						
11 Agriculture, Forestry, Fishing & Hunting	D	D	D	D	D	D
23 Construction	D	D	D	D	D	D
44-46 Retail Trade	11	\$237,564	\$13,066.03	D	D	D
61 Educational Services	D	D	D	D	D	D
72 Accommodation & Food Services	D	D	D	D	D	D
81 Other Services	D	D	D	D	D	D
92 Public Administration	D	D	D	D	D	D
Total	31	\$446,749	\$24,571.27	31	\$388,887	\$19,906.40
Merrick						
11 Agriculture, Forestry, Fishing & Hunting	26	\$283,077	\$15,569.33	18	\$292,525	\$14,907.26
22 Utilities	D	D	D	D	D	D
23 Construction	22	1,174,948	64,595.28	10	566,641	28,841.29
31-33 Manufacturing	16	1,825,594	102,287.70	15	1,567,278	79,967.60
42 Wholesale Trade	15	1,957,674	107,672.16	15	2,063,711	105,808.70
44-46 Retail Trade	166	13,055,580	717,885.10	161	12,722,084	652,709.70
48-49 Transportation & Warehousing	16	43,804	2,409.22	16	22,969	1,172.39
51 Information	D	D	D	D	D	D
52 Finance & Insurance	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	20	287,369	15,806.44	22	239,166	12,255.18
61 Educational Services	D	D	D	D	D	D
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	11	900,149	49,508.24	10	876,699	44,220.55
72 Accommodation & Food Services	27	3,927,978	216,027.83	28	3,963,425	202,580.36
81 Other Services	70	2,108,600	115,923.66	71	2,256,452	115,220.54
92 Public Administration	D	D	D	D	D	D
99 Unclassified	12	1,207,184	66,106.67	13	980,204	50,023.11
Total	427	\$32,322,399	\$2,515,034.34	411	\$31,365,824	\$1,603,711.31
Morrill						
11 Agriculture, Forestry, Fishing & Hunting	D	D	D	D	D	D
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	13	\$922,117	\$50,716.41	D	D	D
31-33 Manufacturing	D	D	D	D	D	D
42 Wholesale Trade	11	989,140	54,447.00	12	\$802,252	\$41,131.92
44-46 Retail Trade	106	8,043,641	440,802.68	90	6,886,039	352,934.81
51 Information	D	D	D	D	D	D
52 Finance & Insurance	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	13	676,982	37,434.99	D	D	D
61 Educational Services	D	D	D	D	D	D
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	28	2,294,525	125,830.57	28	2,513,265	127,768.46
81 Other Services	41	1,712,808	92,915.62	35	2,020,433	103,390.52
92 Public Administration	D	D	D	D	D	D
Total	263	\$21,254,760	\$1,169,013.30	234	\$20,425,312	\$1,042,464.42

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Table 3 — Sales Tax Statistics by Nebraska Business Classification (cont.)

COUNTY NAME BUSINESS CLASSIFICATION CODE	2003 COUNT	2003 NET TAXABLE SALES	2003 NEBRASKA SALES TAX	2002 COUNT	2002 NET TAXABLE SALES	2002 NEBRASKA SALES TAX
Nance						
11 Agriculture, Forestry, Fishing & Hunting	D	D	D	11	\$160,688	\$8,163.77
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	20	\$322,681	\$17,721.17	D	D	D
42 Wholesale Trade	12	422,350	23,229.33	D	D	D
44-46 Retail Trade	61	3,444,862	190,194.52	60	3,314,206	170,513.95
48-49 Transportation & Warehousing	11	383,850	21,111.86	D	D	D
51 Information	D	D	D	D	D	D
52 Finance & Insurance	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	D	D	D	D	D	D
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	22	1,590,832	87,497.50	20	1,556,815	79,811.56
81 Other Services	43	1,129,994	62,200.11	39	1,090,528	56,059.15
92 Public Administration	D	D	D	D	D	D
99 Unclassified	D	D	D	10	71,079	3,641.36
Total	224	\$12,095,652	\$666,037.82	193	\$11,925,916	\$618,047.88
Nemaha						
11 Agriculture, Forestry, Fishing & Hunting	D	D	D	10	\$28,743	\$1,463.05
22 Utilities	D	D	D	D	D	D
23 Construction	20	\$816,545	\$44,672.81	D	D	D
31-33 Manufacturing	12	2,880,257	158,415.24	12	2,460,886	125,924.19
42 Wholesale Trade	14	2,272,849	125,006.74	13	2,214,650	113,213.99
44-46 Retail Trade	135	15,016,580	828,291.57	123	15,373,710	788,937.72
48-49 Transportation & Warehousing	10	293,783	16,158.14	D	D	D
51 Information	D	D	D	D	D	D
52 Finance & Insurance	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	22	972,173	52,999.94	16	814,195	41,789.35
61 Educational Services	D	D	D	D	D	D
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	12	347,950	13,748.58	10	367,145	18,811.30
72 Accommodation & Food Services	40	3,706,593	206,994.70	42	3,644,222	186,503.80
81 Other Services	66	1,686,438	92,245.57	58	1,708,947	94,867.75
92 Public Administration	D	D	D	D	D	D
Total	382	\$34,424,665	\$1,898,855.26	341	\$33,440,293	\$1,710,041.17
Nuckolls						
11 Agriculture, Forestry, Fishing & Hunting	19	\$311,583	\$17,137.17	15	\$343,461	\$17,591.51
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	21	277,717	15,274.44	D	D	D
31-33 Manufacturing	D	D	D	D	D	D
42 Wholesale Trade	D	D	D	D	D	D
44-46 Retail Trade	128	11,334,831	623,453.06	117	11,240,193	576,391.23
48-49 Transportation & Warehousing	11	0	0.00	D	D	D
51 Information	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	14	489,012	26,897.76	D	D	D
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	15	2,362,821	131,202.92	19	2,502,075	128,155.28
81 Other Services	76	3,298,320	181,421.52	81	3,250,562	166,494.59
92 Public Administration	D	D	D	D	D	D
99 Unclassified	D	D	D	D	D	D
Total	328	\$30,200,389	\$1,662,321.60	293	\$29,400,877	\$1,502,325.65
Otoe						
11 Agriculture, Forestry, Fishing & Hunting	20	\$271,081	\$14,752.48	25	\$300,652	\$15,259.80
22 Utilities	D	D	D	D	D	D
23 Construction	71	2,688,170	147,848.65	24	2,629,145	133,203.54
31-33 Manufacturing	30	6,003,331	327,811.00	30	6,173,652	309,986.37
42 Wholesale Trade	20	3,146,573	173,064.02	22	3,149,989	160,957.99
44-46 Retail Trade	276	38,828,263	2,137,845.44	262	40,779,517	2,085,360.67
48-49 Transportation & Warehousing	26	330,797	19,336.91	21	131,355	7,018.96
51 Information	D	D	D	D	D	D
52 Finance & Insurance	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	47	1,980,064	108,883.41	38	1,831,684	91,197.48
62 Health Care & Social Assistance	13	28,931	1,591.28	D	D	D
71 Arts, Entertainment & Recreation	15	1,654,944	91,021.92	16	5,828,186	298,887.89
72 Accommodation & Food Services	76	16,513,831	912,729.63	62	11,325,161	578,898.82
81 Other Services	117	4,206,714	232,125.27	103	3,946,816	205,598.13
92 Public Administration	10	1,079,851	59,391.89	10	1,047,682	53,651.36
99 Unclassified	16	1,432,787	78,803.29	16	1,095,389	52,698.77
Total	771	\$95,286,308	\$5,243,611.54	676	\$95,963,946	\$4,908,406.77

D = Withheld to avoid disclosure of confidential information. Amounts are included in county totals.

Table 3 — Sales Tax Statistics by Nebraska Business Classification (cont.)

COUNTY NAME BUSINESS CLASSIFICATION CODE	2003 COUNT	2003 NET TAXABLE SALES	2003 NEBRASKA SALES TAX	2002 COUNT	2002 NET TAXABLE SALES	2002 NEBRASKA SALES TAX
Pawnee						
11 Agriculture, Forestry, Fishing & Hunting	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	11	\$33,543	\$1,845.15	D	D	D
31-33 Manufacturing	D	D	D	D	D	D
42 Wholesale Trade	D	D	D	D	D	D
44-46 Retail Trade	45	1,989,227	109,213.73	48	\$2,115,644	\$107,947.39
51 Information	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	10	647,266	35,599.64	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	14	1,104,421	62,029.97	12	1,093,691	55,988.33
81 Other Services	44	1,009,825	55,535.31	44	861,735	44,136.27
92 Public Administration	D	D	D	D	D	D
99 Unclassified	D	D	D	D	D	D
Total	171	\$6,590,825	\$363,776.73	161	\$6,771,856	\$346,909.39
Perkins						
11 Agriculture, Forestry, Fishing & Hunting	14	\$101,853	\$5,601.94	11	\$12,874	\$667.75
22 Utilities	D	D	D	D	D	D
23 Construction	17	6,086,085	334,618.25	12	4,169,563	215,841.08
31-33 Manufacturing	D	D	D	D	D	D
42 Wholesale Trade	16	1,454,654	80,006.90	16	1,451,891	74,012.96
44-46 Retail Trade	64	4,334,186	238,180.60	59	4,658,065	237,874.43
48-49 Transportation & Warehousing	D	D	D	D	D	D
51 Information	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	12	308,681	16,978.10	D	D	D
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	12	704,136	38,678.47	16	740,835	37,926.92
81 Other Services	40	2,191,812	125,935.59	33	2,759,739	139,923.66
92 Public Administration	D	D	D	D	D	D
99 Unclassified	D	D	D	D	D	D
Total	218	\$21,217,582	\$1,172,354.37	196	\$19,949,968	\$1,018,769.51
Phelps						
11 Agriculture, Forestry, Fishing & Hunting	19	\$2,924,107	\$160,826.14	14	\$2,395,594	\$121,940.58
22 Utilities	D	D	D	D	D	D
23 Construction	48	4,390,376	241,470.18	13	1,666,636	86,212.98
31-33 Manufacturing	21	288,760	16,364.02	25	401,514	20,739.15
42 Wholesale Trade	22	6,860,336	377,218.21	22	5,951,860	305,757.85
44-46 Retail Trade	198	22,684,828	1,248,146.74	171	23,033,408	1,179,712.77
48-49 Transportation & Warehousing	20	18,812	1,034.66	D	D	D
51 Information	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	10	328,699	18,078.50	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	50	1,970,009	108,167.22	25	1,270,095	64,367.67
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	10	564,005	31,020.65	D	D	D
72 Accommodation & Food Services	44	6,919,059	380,520.25	35	6,758,551	345,491.30
81 Other Services	112	5,694,024	313,225.87	117	5,112,268	261,752.39
92 Public Administration	D	D	D	D	D	D
99 Unclassified	15	380,783	20,943.06	D	D	D
Total	599	\$63,190,993	\$3,475,991.15	486	\$58,095,233	\$2,968,185.73
Pierce						
11 Agriculture, Forestry, Fishing & Hunting	19	\$285,026	\$15,676.49	16	\$237,648	\$12,660.83
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	24	1,013,040	55,635.99	11	1,876,962	92,514.76
31-33 Manufacturing	11	2,505,185	137,784.63	13	2,271,551	116,451.55
42 Wholesale Trade	13	921,972	50,717.54	12	1,090,891	55,386.28
44-46 Retail Trade	125	9,902,971	545,767.49	121	9,151,862	471,186.02
48-49 Transportation & Warehousing	18	36,753	2,021.43	13	10,801	547.85
51 Information	D	D	D	D	D	D
52 Finance & Insurance	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	17	230,113	12,770.55	11	201,982	10,334.11
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	22	1,899,230	104,458.97	25	2,068,598	107,476.09
81 Other Services	79	1,937,512	108,112.10	72	1,748,394	89,225.67
92 Public Administration	D	D	D	D	D	D
Total	376	\$26,352,811	\$1,452,075.41	340	\$25,731,518	\$1,318,366.22

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Table 3 — Sales Tax Statistics by Nebraska Business Classification (cont.)

COUNTY NAME BUSINESS CLASSIFICATION CODE	2003 COUNT	2003 NET TAXABLE SALES	2003 NEBRASKA SALES TAX	2002 COUNT	2002 NET TAXABLE SALES	2002 NEBRASKA SALES TAX
Platte						
11 Agriculture, Forestry, Fishing & Hunting	44	\$3,731,018	\$205,215.02	31	\$2,277,625	\$116,394.17
21 Mining	D	D	D	D	D	D
22 Utilities	10	26,851,895	1,474,863.50	10	17,539,362	866,214.10
23 Construction	136	9,907,021	542,211.26	59	9,680,669	494,411.41
31-33 Manufacturing	94	12,639,995	698,425.97	91	12,461,014	638,489.48
42 Wholesale Trade	53	12,262,573	692,274.04	55	12,762,892	652,216.38
44-46 Retail Trade	520	140,548,751	7,730,422.12	497	138,953,422	7,136,108.01
48-49 Transportation & Warehousing	52	3,795,452	208,749.34	37	2,350,115	120,468.43
51 Information	10	4,862,150	267,417.97	10	5,353,525	275,198.17
52 Finance & Insurance	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	10	1,007,558	55,256.54	10	905,191	46,228.71
54 Professional, Scientific & Technical Serv	25	1,083,150	59,573.53	26	1,296,115	66,631.54
56 Admin, Support, Waste Mgt & Remed Serv	87	7,142,156	397,166.67	72	6,469,269	331,467.00
61 Educational Services	10	137,698	7,573.47	D	D	D
62 Health Care & Social Assistance	24	429,634	23,630.03	22	381,309	19,491.76
71 Arts, Entertainment & Recreation	22	3,921,947	214,440.05	24	3,708,400	194,230.02
72 Accommodation & Food Services	115	34,402,021	1,894,016.51	113	32,952,063	1,691,991.28
81 Other Services	246	18,423,497	1,010,606.62	228	16,669,577	860,437.86
92 Public Administration	12	332,644	18,295.77	10	246,536	12,608.88
99 Unclassified	27	2,529,332	139,113.38	26	3,515,698	199,184.42
Total	1,507	\$285,739,248	\$15,739,126.04	1,337	\$277,012,194	\$14,171,782.08
Polk						
11 Agriculture, Forestry, Fishing & Hunting	D	D	D	D	D	D
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	28	\$473,236	\$26,029.15	12	\$457,314	\$23,408.65
31-33 Manufacturing	10	1,474,061	84,648.43	10	1,014,603	53,404.28
42 Wholesale Trade	19	3,482,351	191,529.31	19	3,994,325	203,855.63
44-46 Retail Trade	97	4,480,045	246,406.76	101	4,680,712	240,642.97
51 Information	D	D	D	D	D	D
52 Finance & Insurance	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	11	1,596,108	87,786.36	11	1,839,370	94,076.84
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	22	1,975,573	108,675.19	24	2,066,049	105,762.51
81 Other Services	61	1,604,632	88,255.00	54	1,349,050	69,244.58
92 Public Administration	D	D	D	D	D	D
99 Unclassified	D	D	D	D	D	D
Total	304	\$25,831,905	\$1,424,332.73	284	\$24,268,712	\$1,243,903.37
Red Willow						
11 Agriculture, Forestry, Fishing & Hunting	20	\$634,101	\$31,500.68	16	\$821,067	\$41,488.26
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	53	1,427,039	77,911.37	23	1,170,969	59,839.77
31-33 Manufacturing	20	1,494,389	82,193.82	22	1,242,737	64,249.50
42 Wholesale Trade	21	6,466,991	355,686.08	22	6,507,038	333,175.05
44-46 Retail Trade	244	71,704,720	3,943,217.41	245	72,147,550	3,706,910.98
48-49 Transportation & Warehousing	D	D	D	D	D	D
51 Information	D	D	D	10	3,825,705	196,185.84
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	11	268,492	14,766.94	12	284,357	14,501.00
56 Admin, Support, Waste Mgt & Remed Serv	41	1,655,097	91,077.29	29	1,554,066	79,759.78
61 Educational Services	D	D	D	D	D	D
62 Health Care & Social Assistance	12	100,015	5,501.37	12	103,089	5,296.55
71 Arts, Entertainment & Recreation	15	671,796	36,947.82	12	598,227	30,315.07
72 Accommodation & Food Services	44	13,108,204	738,436.69	45	12,866,815	681,496.24
81 Other Services	97	3,900,342	213,243.72	91	3,522,775	181,236.44
92 Public Administration	D	D	D	D	D	D
99 Unclassified	14	1,176,742	64,721.02	15	1,091,957	56,025.56
Total	639	\$128,536,279	\$7,075,102.55	590	\$126,344,247	\$6,459,499.36
Richardson						
11 Agriculture, Forestry, Fishing & Hunting	14	\$512,716	\$28,199.51	17	\$442,608	\$22,588.46
22 Utilities	D	D	D	D	D	D
23 Construction	31	1,092,150	60,068.49	13	926,462	47,450.54
31-33 Manufacturing	15	730,056	40,152.01	14	645,707	32,728.80
42 Wholesale Trade	19	3,762,279	206,925.63	21	3,729,233	190,973.56
44-46 Retail Trade	170	17,285,177	951,429.60	156	17,190,217	882,934.51
48-49 Transportation & Warehousing	21	118,320	6,507.75	18	294,782	15,316.86
51 Information	D	D	D	D	D	D
52 Finance & Insurance	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	15	735,759	40,466.62	19	580,853	29,922.01
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	11	299,401	19,647.20	11	346,240	17,627.98
72 Accommodation & Food Services	43	4,260,945	235,501.14	46	4,089,425	211,943.70
81 Other Services	95	2,893,814	157,343.46	102	2,980,299	152,744.80
92 Public Administration	10	4,108	225.93	D	D	D
Total	477	\$39,274,811	\$2,162,757.45	458	\$38,202,544	\$1,957,436.03

D = Withheld to avoid disclosure of confidential information. Amounts are included in county totals.

Table 3 — Sales Tax Statistics by Nebraska Business Classification (cont.)

COUNTY NAME BUSINESS CLASSIFICATION CODE	2003 COUNT	2003 NET TAXABLE SALES	2003 NEBRASKA SALES TAX	2002 COUNT	2002 NET TAXABLE SALES	2002 NEBRASKA SALES TAX
Rock						
11 Agriculture, Forestry, Fishing & Hunting	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	D	D	D	D	D	D
31-33 Manufacturing	D	D	D	D	D	D
42 Wholesale Trade	D	D	D	D	D	D
44-46 Retail Trade	47	\$2,326,663	\$127,966.19	42	\$2,308,477	\$118,350.64
48-49 Transportation & Warehousing	D	D	D	D	D	D
51 Information	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	D	D	D	D	D	D
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	10	544,346	29,753.53	12	597,130	30,263.64
81 Other Services	23	760,177	41,810.17	27	691,339	35,278.66
92 Public Administration	D	D	D	D	D	D
99 Unclassified	D	D	D	D	D	D
Total	130	\$6,620,751	\$364,142.30	124	\$6,465,379	\$330,082.88
Saline						
11 Agriculture, Forestry, Fishing & Hunting	28	\$579,600	\$31,878.44	26	\$697,106	\$35,717.05
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	46	1,239,042	68,138.24	17	529,948	27,359.98
31-33 Manufacturing	15	625,488	34,336.33	17	388,431	58,921.82
42 Wholesale Trade	23	1,997,147	109,842.30	21	1,929,670	98,334.96
44-46 Retail Trade	248	25,365,499	1,396,279.45	248	26,063,592	1,335,954.26
48-49 Transportation & Warehousing	19	603,629	33,199.64	16	202,879	10,957.13
51 Information	D	D	D	D	D	D
52 Finance & Insurance	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	D	D	D	10	164,980	8,328.23
56 Admin, Support, Waste Mgt & Remed Serv	47	960,404	53,123.92	13	514,863	26,363.88
61 Educational Services	D	D	D	D	D	D
62 Health Care & Social Assistance	D	D	D	11	145,681	7,662.86
71 Arts, Entertainment & Recreation	16	1,663,774	91,469.69	14	1,525,220	77,800.97
72 Accommodation & Food Services	64	8,661,475	476,263.40	64	9,025,610	469,836.41
81 Other Services	121	3,528,451	194,146.50	117	3,131,996	159,805.55
92 Public Administration	D	D	D	11	3,080,802	153,838.29
99 Unclassified	11	237,908	13,084.98	12	219,560	11,265.40
Total	689	\$54,758,727	\$3,015,334.98	616	\$52,852,011	\$2,716,269.95
Sarpy						
11 Agriculture, Forestry, Fishing & Hunting	35	\$2,941,677	\$161,792.76	33	\$3,205,566	\$168,667.00
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	358	24,769,676	1,366,307.11	101	13,487,466	701,390.29
31-33 Manufacturing	92	6,689,748	367,625.51	76	7,316,004	374,588.87
42 Wholesale Trade	60	54,876,089	3,018,185.66	51	50,943,362	2,606,332.28
44-46 Retail Trade	1,019	382,427,095	21,055,412.84	945	358,605,280	18,458,934.30
48-49 Transportation & Warehousing	94	1,054,741	55,785.71	54	844,755	43,401.35
51 Information	35	9,573,714	526,554.88	26	11,256,246	576,156.93
52 Finance & Insurance	16	859,790	47,288.51	12	935,472	48,112.57
53 Real Estate & Rental & Leasing	30	6,318,243	344,482.41	22	6,456,409	328,090.38
54 Professional, Scientific & Technical Serv	152	7,768,860	428,005.76	155	6,177,663	317,941.73
56 Admin, Support, Waste Mgt & Remed Serv	264	12,331,925	680,862.57	146	6,089,912	314,557.21
61 Educational Services	11	145,478	8,001.47	D	D	D
62 Health Care & Social Assistance	31	804,875	44,275.88	31	766,219	39,277.52
71 Arts, Entertainment & Recreation	49	18,006,015	989,978.74	51	18,236,566	930,146.27
72 Accommodation & Food Services	237	100,752,031	5,538,060.50	226	95,168,738	4,882,959.87
81 Other Services	390	45,599,137	2,510,643.82	343	34,464,243	1,766,403.19
92 Public Administration	16	5,327,735	293,024.95	16	5,259,813	267,413.16
99 Unclassified	38	7,161,735	393,895.83	22	6,878,208	309,146.33
Total	2,941	\$718,979,082	\$39,582,012.43	2,330	\$652,407,666	\$33,356,533.76
Saunders						
11 Agriculture, Forestry, Fishing & Hunting	46	\$1,171,095	\$66,075.78	39	\$1,044,231	\$53,477.24
21 Mining	D	D	D	D	D	D
22 Utilities	15	7,165,761	394,116.83	15	6,621,925	339,254.65
23 Construction	107	1,855,658	101,324.23	42	1,970,782	107,109.85
31-33 Manufacturing	32	10,693,814	612,963.44	30	11,097,748	569,947.72
42 Wholesale Trade	29	2,861,812	157,429.69	27	3,056,032	156,027.17
44-46 Retail Trade	344	41,613,816	2,288,792.71	335	39,803,473	2,042,539.07
48-49 Transportation & Warehousing	40	1,661,415	91,377.88	28	1,766,458	90,232.70
51 Information	D	D	D	D	D	D
52 Finance & Insurance	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	18	792,814	43,615.87	19	806,159	41,383.25
56 Admin, Support, Waste Mgt & Remed Serv	60	1,008,168	54,876.88	25	752,529	38,133.11
61 Educational Services	D	D	D	D	D	D
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	13	3,490,384	191,970.78	12	3,497,741	177,642.46
72 Accommodation & Food Services	67	8,251,444	453,648.45	69	7,260,337	375,558.97
81 Other Services	158	4,429,297	243,553.00	147	4,577,289	234,712.59
92 Public Administration	10	739,067	2,200,239.31	12	713,136	30,967.44
99 Unclassified	22	170,477	9,541.45	13	125,794	6,453.27
Total	984	\$87,136,605	\$6,977,283.48	829	\$84,169,181	\$4,322,539.38

D = Withheld to avoid disclosure of confidential information. Amounts are included in county totals.

Table 3 — Sales Tax Statistics by Nebraska Business Classification (cont.)

COUNTY NAME BUSINESS CLASSIFICATION CODE	2003 COUNT	2003 NET TAXABLE SALES	2003 NEBRASKA SALES TAX	2002 COUNT	2002 NET TAXABLE SALES	2002 NEBRASKA SALES TAX
Scotts Bluff						
11 Agriculture, Forestry, Fishing & Hunting	54	\$6,207,681	\$341,419.52	33	\$5,687,349	\$291,023.88
21 Mining	D	D	D	D	D	D
22 Utilities	13	36,908,713	2,029,979.36	13	36,824,378	1,886,254.27
23 Construction	141	8,561,017	471,393.03	63	6,264,060	311,622.01
31-33 Manufacturing	62	6,342,620	348,864.38	53	8,105,720	412,266.72
42 Wholesale Trade	64	18,166,054	1,028,622.00	59	18,199,651	928,012.22
44-46 Retail Trade	656	182,635,520	10,044,075.33	672	183,893,653	9,473,531.59
48-49 Transportation & Warehousing	75	685,449	37,699.51	62	549,841	28,335.01
51 Information	26	21,322,635	1,172,746.02	28	22,493,247	1,153,156.64
52 Finance & Insurance	13	207,675	11,422.22	D	D	D
53 Real Estate & Rental & Leasing	27	2,579,951	141,504.85	23	2,589,631	132,738.79
54 Professional, Scientific & Technical Serv	38	2,677,739	148,540.52	38	1,196,267	61,883.01
56 Admin, Support, Waste Mgt & Remed Serv	58	1,990,146	109,162.81	59	6,255,512	315,640.92
61 Educational Services	D	D	D	D	D	D
62 Health Care & Social Assistance	44	996,671	54,817.10	42	1,007,984	51,558.10
71 Arts, Entertainment & Recreation	33	2,310,466	127,074.39	31	2,123,361	108,431.10
72 Accommodation & Food Services	154	39,675,167	2,203,971.35	161	38,923,490	1,990,089.89
81 Other Services	338	16,736,141	921,462.44	295	15,566,416	798,734.92
92 Public Administration	12	3,348,384	184,161.12	12	3,088,414	139,825.62
99 Unclassified	33	917,182	55,621.80	28	981,891	50,181.76
Total	1,855	\$353,136,637	\$19,441,987.85	1,693	\$354,840,140	\$18,141,578.94
Seward						
11 Agriculture, Forestry, Fishing & Hunting	22	\$1,240,297	\$68,215.90	22	\$1,340,394	\$68,694.46
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	85	4,377,330	240,692.46	21	3,672,530	188,585.01
31-33 Manufacturing	34	1,174,236	64,718.55	26	1,404,286	71,794.85
42 Wholesale Trade	26	942,324	51,729.39	23	1,865,134	94,623.57
44-46 Retail Trade	262	33,636,320	1,849,525.64	261	33,335,149	1,717,602.98
48-49 Transportation & Warehousing	32	1,845,294	101,172.57	23	647,941	34,818.58
51 Information	D	D	D	D	D	D
52 Finance & Insurance	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	29	959,275	52,761.14	19	420,535	22,960.96
56 Admin, Support, Waste Mgt & Remed Serv	47	2,173,765	119,557.14	30	1,215,765	62,659.02
61 Educational Services	D	D	D	D	D	D
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	10	879,800	48,338.96	D	D	D
72 Accommodation & Food Services	51	10,112,135	555,479.66	52	10,424,536	534,231.90
81 Other Services	128	5,351,474	292,979.18	118	4,674,516	236,213.98
92 Public Administration	12	4,370,048	240,157.82	14	4,300,576	219,662.01
99 Unclassified	12	431,778	23,747.79	14	545,173	28,910.77
Total	789	\$82,744,267	\$4,551,495.74	669	\$78,276,659	\$4,006,088.37
Sheridan						
11 Agriculture, Forestry, Fishing & Hunting	21	\$56,635	\$3,115.27	13	\$75,525	\$3,917.25
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	33	704,881	38,768.68	14	416,499	21,517.49
31-33 Manufacturing	14	925,793	50,918.63	12	884,630	45,087.90
42 Wholesale Trade	19	3,930,201	216,161.67	18	3,368,130	172,031.05
44-46 Retail Trade	138	17,725,792	974,880.24	142	17,153,792	880,935.43
48-49 Transportation & Warehousing	D	D	D	D	D	D
51 Information	D	D	D	D	D	D
52 Finance & Insurance	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	22	704,038	38,643.58	21	573,450	29,466.95
61 Educational Services	D	D	D	D	D	D
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	40	4,689,079	257,928.88	41	4,659,477	238,711.96
81 Other Services	75	1,904,461	104,683.23	79	1,849,310	94,821.75
92 Public Administration	D	D	D	D	D	D
99 Unclassified	D	D	D	D	D	D
Total	408	\$35,824,587	\$1,970,356.05	386	\$34,140,764	\$1,745,963.84

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Table 3 — Sales Tax Statistics by Nebraska Business Classification (cont.)

COUNTY NAME BUSINESS CLASSIFICATION CODE	2003 COUNT	2003 NET TAXABLE SALES	2003 NEBRASKA SALES TAX	2002 COUNT	2002 NET TAXABLE SALES	2002 NEBRASKA SALES TAX
Sherman						
11 Agriculture, Forestry, Fishing & Hunting	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	10	\$48,960	\$2,677.08	D	D	D
31-33 Manufacturing	D	D	D	D	D	D
42 Wholesale Trade	D	D	D	D	D	D
44-46 Retail Trade	72	3,325,068	182,874.15	65	\$3,348,239	\$171,356.68
48-49 Transportation & Warehousing	D	D	D	D	D	D
51 Information	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	D	D	D	D	D	D
61 Educational Services	D	D	D	D	D	D
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	17	1,090,433	59,974.36	16	1,183,544	60,370.07
81 Other Services	32	667,693	36,702.73	32	622,681	31,939.97
92 Public Administration	D	D	D	D	D	D
Total	181	\$7,779,523	\$427,875.79	166	\$7,727,344	\$394,928.00
Sioux						
11 Agriculture, Forestry, Fishing & Hunting	D	D	D	D	D	D
23 Construction	D	D	D	D	D	D
42 Wholesale Trade	D	D	D	D	D	D
44-46 Retail Trade	14	\$1,203,351	\$65,939.38	14	\$1,240,047	\$64,104.16
51 Information	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	D	D	D	D	D	D
72 Accommodation & Food Services	D	D	D	D	D	D
81 Other Services	D	D	D	D	D	D
92 Public Administration	D	D	D	D	D	D
Total	40	\$1,675,695	\$92,163.93	40	\$1,705,716	\$87,395.62
Stanton						
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	10	\$588,119	\$49,802.65	D	D	D
31-33 Manufacturing	D	D	D	D	D	D
42 Wholesale Trade	D	D	D	D	D	D
44-46 Retail Trade	60	3,094,491	171,975.10	52	\$2,758,377.00	\$142,332.05
48-49 Transportation & Warehousing	16	500,433	27,533.86	10	546,232.00	27,911.56
51 Information	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	D	D	D	D	D	D
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	D	D	D	D	D	D
81 Other Services	31	701,186	38,565.09	29	616,180.00	31,711.19
92 Public Administration	D	D	D	D	D	D
Total	183	\$11,395,167	\$646,837.37	158	\$10,797,250.00	\$553,608.89
Thayer						
11 Agriculture, Forestry, Fishing & Hunting	22	\$815,516	\$47,514.55	16	\$729,185	\$37,290.96
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	42	1,061,307	57,820.93	21	426,785	21,705.05
31-33 Manufacturing	16	616,590	33,678.97	18	622,238	31,798.72
42 Wholesale Trade	23	1,237,072	68,039.78	21	2,167,337	110,439.42
44-46 Retail Trade	131	9,164,012	496,110.61	128	7,987,389	412,984.71
48-49 Transportation & Warehousing	20	72,437	3,984.04	15	110,301	5,649.45
51 Information	D	D	D	D	D	D
52 Finance & Insurance	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	10	352,935	19,411.46	11	347,939	17,888.31
61 Educational Services	D	D	D	D	D	D
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	37	2,041,990	108,482.78	30	2,321,452	109,954.58
81 Other Services	77	2,912,956	161,130.38	70	2,660,888	136,209.40
92 Public Administration	12	2,383,026	139,412.66	15	2,320,295	118,396.69
99 Unclassified	D	D	D	D	D	D
Total	426	\$26,015,319	\$1,442,778.28	387	\$24,994,906	\$1,277,424.33

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Table 3 — Sales Tax Statistics by Nebraska Business Classification (cont.)

COUNTY NAME BUSINESS CLASSIFICATION CODE	2003 COUNT	2003 NET TAXABLE SALES	2003 NEBRASKA SALES TAX	2002 COUNT	2002 NET TAXABLE SALES	2002 NEBRASKA SALES TAX
Thomas						
11 Agriculture, Forestry, Fishing & Hunting	D	D	D	D	D	D
23 Construction	12	\$184,106	\$10,125.92	11	\$251,385	\$12,924.73
31-33 Manufacturing	D	D	D	D	D	D
44-46 Retail Trade	25	1,099,072	60,449.09	20	1,153,311	59,199.63
48-49 Transportation & Warehousing	D	D	D	D	D	D
52 Finance & Insurance	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	D	D	D	10	972,793	49,663.61
81 Other Services	17	530,340	29,141.76	15	460,833	23,533.23
92 Public Administration	D	D	D	D	D	D
Total	86	\$3,748,691	\$206,178.44	78	\$3,593,570	\$183,838.30
Thurston						
11 Agriculture, Forestry, Fishing & Hunting	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	10	\$169,579	\$9,326.86	D	D	D
31-33 Manufacturing	10	211,246	11,618.19	D	D	D
42 Wholesale Trade	D	D	D	D	D	D
44-46 Retail Trade	66	4,716,482	259,755.06	63	\$4,654,345	\$239,105.75
48-49 Transportation & Warehousing	D	D	D	D	D	D
52 Finance & Insurance	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	D	D	D	D	D	D
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	14	1,304,451	71,690.03	11	1,014,496	52,568.05
81 Other Services	33	974,980	52,352.55	34	995,837	51,275.27
92 Public Administration	D	D	D	D	D	D
Total	179	\$12,420,590	\$692,666.13	167	\$11,301,990	\$579,563.64
Valley						
11 Agriculture, Forestry, Fishing & Hunting	12	\$1,889,786	\$103,939.37	13	\$1,884,186	\$96,273.13
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	28	1,134,371	62,109.70	13	817,957	43,105.09
31-33 Manufacturing	D	D	D	D	D	D
42 Wholesale Trade	D	D	D	D	D	D
44-46 Retail Trade	107	15,021,175	826,157.00	104	15,055,071	768,490.62
51 Information	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	22	609,653	33,530.66	19	581,928	29,825.65
61 Educational Services	D	D	D	D	D	D
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	28	3,178,547	177,819.49	27	2,993,430	153,064.02
81 Other Services	64	1,911,960	104,852.40	54	1,677,804	86,015.18
92 Public Administration	D	D	D	D	D	D
99 Unclassified	12	363,647	20,000.61	11	519,349	26,390.28
Total	323	\$30,966,771	\$1,705,892.81	289	\$29,897,550	\$1,527,653.37
Washington						
11 Agriculture, Forestry, Fishing & Hunting	29	\$645,369	\$35,495.37	18	\$526,823	\$26,730.04
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	98	1,352,315	74,378.00	20	654,597	34,292.53
31-33 Manufacturing	35	3,057,749	168,361.74	34	3,651,380	187,223.78
42 Wholesale Trade	22	7,167,201	394,196.65	20	5,610,579	288,318.12
44-46 Retail Trade	240	39,191,190	2,075,454.85	220	42,287,848	2,170,298.34
48-49 Transportation & Warehousing	32	92,076	5,064.21	27	20,975	1,071.63
51 Information	14	24,149,298	1,346,331.05	14	24,173,493	1,239,043.49
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	43	3,120,836	178,356.23	36	1,061,832	54,887.89
56 Admin, Support, Waste Mgt & Remed Serv	43	1,726,202	94,942.04	27	2,136,690	109,275.69
61 Educational Services	D	D	D	D	D	D
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	11	798,135	43,897.60	13	813,861	41,811.12
72 Accommodation & Food Services	48	9,672,200	531,971.29	45	9,740,288	500,031.19
81 Other Services	92	3,897,015	217,587.59	91	3,279,588	169,089.27
92 Public Administration	D	D	D	D	D	D
99 Unclassified	D	D	D	D	D	D
Total	746	\$101,153,071	\$5,512,675.29	606	\$100,003,258	\$5,124,691.31

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Table 3 — Sales Tax Statistics by Nebraska Business Classification (cont.)

COUNTY NAME BUSINESS CLASSIFICATION CODE	2003 COUNT	2003 NET TAXABLE SALES	2003 NEBRASKA SALES TAX	2002 COUNT	2002 NET TAXABLE SALES	2002 NEBRASKA SALES TAX
Wayne						
11 Agriculture, Forestry, Fishing & Hunting	10	\$383,148	\$21,073.18	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	43	874,257	48,084.22	13	\$794,070	\$40,692.20
31-33 Manufacturing	14	793,659	43,651.42	12	604,162	31,059.32
42 Wholesale Trade	11	1,629,739	89,635.79	11	1,512,922	77,445.70
44-46 Retail Trade	153	22,872,931	1,262,735.78	143	22,908,795	1,173,303.11
48-49 Transportation & Warehousing	11	1,111,871	61,452.90	D	D	D
51 Information	D	D	D	D	D	D
52 Finance & Insurance	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	D	D	D	16	274,759	14,097.61
56 Admin, Support, Waste Mgt & Remed Serv	19	286,174	15,739.37	D	D	D
61 Educational Services	D	D	D	D	D	D
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	32	6,740,544	370,535.19	34	6,823,094	349,243.65
81 Other Services	74	3,023,109	166,265.61	64	4,066,151	207,785.44
92 Public Administration	D	D	D	D	D	D
99 Unclassified	D	D	D	D	D	D
Total	404	\$52,243,488	\$2,878,465.22	346	\$53,067,123	\$2,714,985.76
Webster						
11 Agriculture, Forestry, Fishing & Hunting	10	\$178,916	\$9,840.45	11	\$65,246	\$3,307.89
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	23	617,940	35,147.86	12	305,966	15,720.35
31-33 Manufacturing	D	D	D	D	D	D
42 Wholesale Trade	15	762,581	41,942.02	16	920,223	47,207.87
44-46 Retail Trade	72	5,490,607	302,008.28	64	5,354,976	274,062.97
51 Information	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	11	617,194	33,945.47	D	D	D
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	10	359,567	18,081.45
72 Accommodation & Food Services	22	1,384,425	76,142.88	20	1,396,009	71,530.37
81 Other Services	46	1,353,912	74,426.25	42	1,272,540	65,346.27
92 Public Administration	D	D	D	D	D	D
99 Unclassified	10	1,702,404	93,632.22	D	D	D
Total	252	\$17,157,846	\$944,914.85	221	\$16,378,465	\$836,763.08
Wheeler						
11 Agriculture, Forestry, Fishing & Hunting	D	D	D	D	D	D
23 Construction	D	D	D	D	D	D
31-33 Manufacturing	D	D	D	D	D	D
42 Wholesale Trade	D	D	D	D	D	D
44-46 Retail Trade	19	\$413,706	\$22,752.66	19	\$395,384	\$20,243.90
72 Accommodation & Food Services	10	691,420	37,880.89	D	D	D
81 Other Services	D	D	D	D	D	D
92 Public Administration	D	D	D	D	D	D
Total	63	\$1,488,704	\$81,879.11	58	\$1,422,092	\$72,870.36
York						
11 Agriculture, Forestry, Fishing & Hunting	31	\$989,541	\$54,425.09	22	\$912,490	\$46,528.06
22 Utilities	D	D	D	D	D	D
23 Construction	56	5,676,875	313,930.08	30	4,512,084	230,478.56
31-33 Manufacturing	37	2,481,276	136,381.64	37	2,328,483	119,120.97
42 Wholesale Trade	33	7,167,060	394,318.33	32	7,009,126	358,340.06
44-46 Retail Trade	277	54,846,471	3,059,238.93	260	53,633,947	2,868,479.00
48-49 Transportation & Warehousing	33	149,275	8,210.17	31	158,191	8,042.69
51 Information	D	D	D	D	D	D
52 Finance & Insurance	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Serv	14	1,108,404	59,699.11	13	652,606	33,978.74
56 Admin, Support, Waste Mgt & Remed Serv	42	11,088,112	609,852.77	32	10,324,719	529,305.77
61 Educational Services	D	D	D	D	D	D
62 Health Care & Social Assistance	13	632,753	34,859.86	11	569,946	29,226.92
71 Arts, Entertainment & Recreation	11	1,195,439	65,749.00	10	1,103,990	56,439.69
72 Accommodation & Food Services	59	20,820,291	1,147,074.96	54	20,720,186	1,062,629.59
81 Other Services	174	10,659,479	586,235.38	164	9,354,956	480,859.25
92 Public Administration	D	D	D	D	D	D
99 Unclassified	16	1,505,678	82,812.29	18	1,590,139	76,517.28
Total	830	\$145,405,721	\$7,999,183.52	749	\$140,195,582	\$7,172,526.61

D = Withheld to avoid disclosure of confidential information. Amounts are included in county totals.

Table 3 — Sales Tax Statistics by Nebraska Business Classification (cont.)

COUNTY NAME BUSINESS CLASSIFICATION CODE	2003 COUNT	2003 NET TAXABLE SALES	2003 NEBRASKA SALES TAX	2002 COUNT	2002 NET TAXABLE SALES	2002 NEBRASKA SALES TAX
County Totals						
11 Agriculture, Forestry, Fishing & Hunting	1,601	\$63,459,383	\$3,498,628.17	1,340	\$52,550,800	\$2,692,792.85
21 Mining	137	37,334,521	2,053,620.14	142	35,370,917	1,823,200.06
22 Utilities	542	1,560,494,046	85,806,181.25	544	1,497,042,498	76,518,999.84
23 Construction	6,605	408,526,537	22,416,022.61	2,603	288,544,394	14,914,859.63
31 Manufacturing - Food Products	461	42,416,775	2,402,878.25	463	36,798,745	1,935,476.98
32 Manufacturing - Wood Products	1,024	257,619,428	14,205,768.82	866	259,387,834	13,294,298.17
33 Manufacturing - Metal Products	1,209	207,912,039	11,628,883.96	1,228	204,641,515	10,756,401.12
42 Wholesale Trade	2,468	1,071,666,345	59,058,730.67	2,421	1,077,158,381	55,186,772.78
44 Retail Trade	10,296	4,195,829,626	231,094,941.20	10,466	3,958,258,307	203,511,656.35
45 Retail Trade	8,833	2,658,512,882	146,288,927.96	6,892	2,751,949,319	142,074,919.91
46 Retail Trade - Unclassifiable	6,705	1,127,239,074	62,013,276.46	8,355	1,129,215,160	54,921,928.09
48 Transportation	2,250	112,728,277	6,210,802.10	1,684	70,177,193	3,590,462.82
49 Warehousing	66	2,960,578	162,770.75	55	656,465	34,544.99
51 Information	802	827,515,323	45,522,259.10	712	804,499,303	41,157,253.99
52 Finance & Insurance	548	58,882,852	3,238,880.16	497	74,880,401	3,833,941.09
53 Real Estate & Rental & Leasing	823	115,975,158	6,508,948.99	804	121,692,432	6,220,393.69
54 Professional, Scientific & Technical Serv	2,082	285,591,117	15,811,123.55	2,473	309,673,729	15,880,041.83
55 Management of Companies & Enterprises	28	361,090	19,421.39	31	283,502	14,310.68
56 Admin, Support, Waste Mgt & Remed Serv	5,117	462,286,918	25,666,454.13	2,489	342,678,318	17,682,488.00
61 Educational Services	365	59,962,118	3,297,933.80	291	59,154,826	3,003,873.47
62 Health Care & Social Assistance	1,295	33,217,637	1,858,713.33	1,196	32,058,754	1,668,343.11
71 Arts, Entertainment & Recreation	1,263	269,320,804	14,890,196.48	1,204	274,088,457	14,018,886.12
72 Accommodation & Food Services	6,115	1,973,871,296	108,742,776.12	5,963	1,930,357,368	98,899,499.07
81 Other Services	12,749	827,415,569	45,426,044.56	11,152	704,108,445	36,192,577.73
92 Public Administration	598	106,751,395	5,871,326.72	667	108,668,267	5,542,081.62
99 Unclassified	563	17,267,689	951,275.37	364	16,946,403	881,417.60
County Totals	74,545	\$16,785,118,477	\$924,646,786.05	64,902	\$16,140,841,733	\$826,251,421.59
Non Nebraska	14,030	2,413,553,464	133,112,194.40	12,758	\$2,359,053,663	\$125,384,952.61
Nebraska Total	88,575	\$19,198,671,941	\$1,057,758,980.45	77,660	\$18,499,895,396	\$951,636,374.20

D = Withheld to avoid disclosure of confidential information. Amounts are included in county totals.

Table 4 — City Sales Tax Returned to Municipalities¹

CITY	2003	2002	NET CHANGE	% CHG.	DATE CHGD.	CITY	2003	2002	NET CHANGE	% CHG.	DATE CHGD.
Ainsworth	\$229,212	\$210,152	\$19,061	9.07%	10/1/03	Lexington	\$1,449,158	\$1,392,787	\$56,372	4.05%	1/1/03
Albion	221,523	211,804	9,719	4.59		Lincoln	49,690,817	47,934,728	1,756,089	3.66	
Alliance	1,316,103	1,063,834	252,269	23.71		Louisville	95,529	86,502	9,027	10.44	
Alma	113,047	119,294	(6,247)	-5.24		Loup City	74,935	80,245	(5,310)	-6.62	
Ashland	193,204	191,084	2,120	1.11		Lyons	102,339	97,738	4,601	4.71	
Atkinson	85,151	67,604	17,547	25.96		Madison	142,868	144,341	(1,473)	-1.02	
Auburn	345,857	355,580	(9,723)	-2.73		McCook	1,285,339	1,256,560	28,778	2.29	
Bassett	63,477	63,762	(286)	-0.45		Milford	146,427	132,665	13,762	10.37	
Bayard	67,166	68,657	(1,491)	-2.17		Minden	364,667	299,743	64,924	21.66	
Beatrice	2,554,667	2,442,637	112,030	4.59		Mitchell	99,534	101,583	(2,049)	-2.02	
Bellevue	7,796,858	7,237,650	559,208	7.73	4/1/03	Nebraska City	1,361,713	1,339,271	22,441	1.68	10/1/03
Bennington	133,319	125,678	7,641	6.08		Neligh	151,572	156,197	(4,626)	-2.96	
Bertrand	35,592	5,220	30,372	581.87		Nelson	47,535	44,650	2,885	6.46	
Big Springs	39,173	37,817	1,356	3.59		Newman Grove	68,547	69,682	(1,134)	-1.63	
Blair	1,346,904	940,953	405,950	43.14		Niobrara	36,546	42,892	(6,347)	-14.80	
Bloomfield	95,754	97,415	(1,661)	-1.70		Norfolk	6,024,604	4,175,935	1,848,669	44.27	
Blue Hill	62,063	69,471	(7,407)	-10.66		North Bend	97,018	96,779	239	0.25	
Bridgeport	151,523	146,826	4,697	3.20		North Platte	5,313,355	5,339,636	(26,281)	-0.49	
Broken Bow	460,134	508,073	(47,939)	-9.44		O'Neill	441,476	477,969	(36,493)	-7.64	
Cedar Rapids	29,463	28,109	1,354	4.82		Oakland	92,782	96,074	(3,292)	-3.43	
Central City	280,707	256,373	24,334	9.49	4/1/03	Odell	19,009	19,751	(742)	-3.76	4/1/03
Ceresco	113,647	144,099	(30,452)	-21.13		Ogallala	1,124,802	1,142,680	(17,877)	-1.56	
Chadron	691,135	732,429	(41,294)	-5.64		Omaha	103,863,327	97,624,216	6,239,111	6.39	
Chappell	75,272	80,345	(5,073)	-6.31		Ord	277,577	248,159	29,418	11.85	
Columbus	3,301,922	4,157,434	(855,512)	-20.58		Osceola	13,186	13,186	0	0.00	
Cortland	27,338	4,637	22,701	489.58		Oshkosh	108,934	112,861	(3,927)	-3.48	
Cozad	588,733	582,745	5,988	1.03		Osmond	65,061	49,472	15,589	31.51	
Crawford	154,901	165,916	(11,015)	-6.64		Oxford	60,795	64,736	(3,942)	-6.09	
Creighton	109,130	99,176	9,954	10.04		Papillion	2,718,372	2,459,483	258,888	10.53	
Crete	479,182	600,720	(121,538)	-20.23		Paxton	44,311	44,311	0	0.00	
Curtis	(8)	10	(18)	-185.01	4/1/03	Peru	29,865	33,718	(3,853)	-11.43	4/1/03
David City	237,110	226,017	11,093	4.91		Petersburg	10,402	10,402	0	0.00	
Diller	25,226	26,547	(1,320)	-4.97		Plainview	125,137	110,870	14,268	12.87	
Douglas	27,301	29,022	(1,721)	-5.93		Plattsmouth	543,232	104,889	438,343	417.91	
Eagle	60,104	60,301	(197)	-0.33		Plymouth	44,929	46,247	(1,318)	-2.85	
Edgar	40,222	42,484	(2,262)	-5.33		Ravenna	121,012	187,664	(66,652)	-35.52	
Elkhorn	682,551	607,805	74,747	12.30		Red Cloud	97,660	96,417	1,243	1.29	
Elmwood	21,953	19,631	2,322	11.83		Republican City	23,492	24,706	(1,214)	-4.91	
Eustis	38,205	39,198	(993)	-2.53		Rushville	75,049	76,609	(1,560)	-2.04	
Fairbury	609,366	591,980	17,385	2.94		Schuyler	343,754	318,654	25,099	7.88	
Falls City	401,402	390,808	10,594	2.71	4/1/03	Scottsbluff	4,053,796	4,148,728	(94,931)	-2.29	4/1/03
Fremont	4,973,806	4,626,655	347,150	7.50		S Sioux City	1,654,052	1,627,829	26,222	1.61	
Friend	70,189	70,189	0	0.00		Seward	570,671	570,671	0	0.00	
Fullerton	94,672	94,379	292	0.31		Sidney	1,918,117	2,001,871	(83,754)	-4.18	
Genoa	56,449	10,466	45,983	439.37		Silver Creek	32,589	32,099	489	1.52	
Gering	856,973	656,284	200,689	30.58		Spencer	39,242	36,946	2,296	6.21	
Gibbon	172,854	157,848	15,006	9.51		St. Paul	173,784	165,300	8,485	5.13	
Gordon	243,602	232,492	11,110	4.78		Stuart	49,968	48,697	1,271	2.61	
Gothenburg	555,641	542,942	12,699	2.34		Superior	224,587	219,097	5,490	2.51	
Grand Island	7,923,009	7,574,299	348,711	4.60		Sutton	142,734	139,806	2,928	2.09	
Gresham	4,589	4,589	0	0.00	4/1/03	Syracuse	196,773	37,469	159,304	425.16	4/1/03
Guide Rock	10,530	10,530	0	0.00	4/1/03	Tecumseh	268,275	229,953	38,323	16.67	
Harrison	23,996	22,355	1,641	7.34	4/1/03	Tekamah	256,502	244,183	12,319	5.05	
Hastings	3,787,042	3,750,357	36,684	0.98		Terrytown	39,933	48,214	(8,281)	-17.18	
Hay Springs	71,427	62,655	8,772	14.00		Tilden	95,660	90,946	4,714	5.18	
Hebron	119,130	119,130	0	0.00		Uehling	16,474	15,536	937	6.03	
Hemingford	90,824	72,484	18,339	25.30		Valley	289,410	247,837	41,573	16.77	
Henderson	110,677	112,758	(2,082)	-1.85		Verdigre	37,525	38,264	(739)	-1.93	
Hildreth	20,837	22,829	(1,992)	-8.73		Wahoo	397,359	398,911	(1,551)	-0.39	
Holdrege	934,996	789,116	145,880	18.49		Waterloo	129,457	95,519	33,938	35.53	
Hubbell	4,629	4,780	(151)	-3.17		Wausa	33,337	7,329	26,008	354.84	
Jansen	10,691	10,009	683	6.82		Wayne	429,632	434,922	(5,290)	-1.22	
Kearney	5,236,254	5,052,201	184,053	3.64	4/1/03	Wilber	105,744	98,507	7,237	7.35	
Kimball	386,488	393,273	(6,785)	-1.73		Wymore	80,110	76,838	3,273	4.26	
LaVista	2,251,484	2,262,662	(11,178)	-0.49		York	2,161,346	2,035,066	126,280	6.21	
Lewellen	23,878	27,314	(3,437)	-12.58		Total	\$241,533,994	\$227,934,434	\$13,599,559	5.97%	

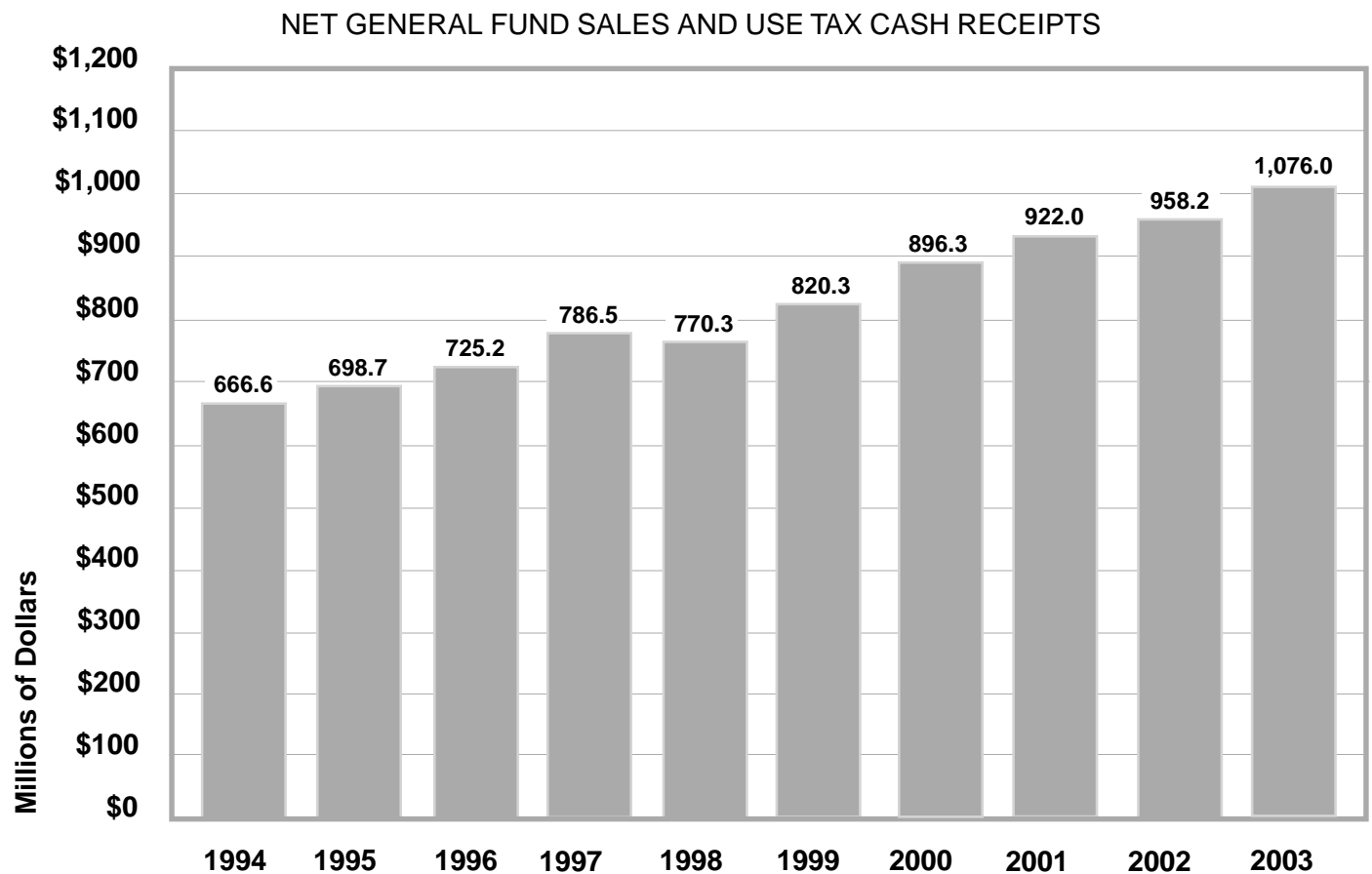
¹ Amounts actually remitted to municipalities after deducting refunds and the 3% administration fee.

Chronology of Local Sales and Use Tax Rates for Nebraska

JURISDICTION	EFFECTIVE DATE	RATE	JURISDICTION	EFFECTIVE DATE	RATE	JURISDICTION	EFFECTIVE DATE	RATE
Ainsworth	4/1/93	1.0%	Falls City	10/1/97	1.0%	N. Platte (cont.)	4/1/79	1.0%
Albion	7/1/98	1.0	Fremont	4/1/95	0.5		10/1/90	1.5
Alliance	4/1/89	1.0		7/1/97	1.0	Oakland	4/1/90	1.0
	7/1/00	0.0		10/1/99	1.5	Odell	10/1/94	1.0
	4/1/02	1.5	Friend	4/1/03	1.0	Ogallala	10/1/80	1.0
Alma	10/1/98	1.0	Fullerton	7/1/89	1.0		7/1/89	1.5
Ashland	10/1/92	1.0	Genoa	10/1/02	1.0	Omaha	11/1/69	0.5
Atkinson	4/1/99	0.5	Gering	10/1/90	1.0		10/1/70	1.0
	10/1/03	1.0		4/1/03	1.5		7/1/78	1.5
Auburn	10/1/93	1.0	Gibbon	4/1/97	1.0	O'Neill	10/1/90	1.0
	10/1/98	1.5	Gordon	10/1/82	1.0	Ord	1/1/02	1.0
	10/1/00	1.0	Gothenburg	4/1/87	0.5	Osceola	10/1/03	1.0
Bassett	10/1/00	1.0		1/1/94	1.0	Oshkosh	10/1/82	1.0
Bayard	7/1/91	1.0		1/1/98	1.5		10/1/95	1.5
Beatrice	4/1/87	1.0	Grand Island	4/1/90	1.0	Osmond	4/1/02	1.0
	4/1/93	1.5	Gresham	4/1/03	0.5	Oxford	10/1/98	1.0
Bellevue	1/1/75	1.0	Guide Rock	4/1/03	1.0	Papillion	4/1/89	1.5
	4/1/87	1.5	Harrison	10/1/92	1.0	Paxton	4/1/03	1.0
Bennington	4/1/91	1.0	Hastings	1/1/90	1.0	Peru	4/1/99	1.0
Bertrand	10/1/02	1.0		4/1/99	1.5	Petersburg	7/1/03	1.0
Big Springs	10/1/00	1.0		10/1/02	1.0	Plainview	10/1/92	1.0
Blair	4/1/93	0.5		4/1/03	1.5		4/1/03	1.5
	4/1/96	0.0	Hay Springs	10/1/96	1.0	Plattsmouth	10/1/02	1.0
	10/1/98	1.0		4/1/01	1.5	Plymouth	10/1/92	1.0
	4/1/03	1.5	Hebron	4/1/03	1.0	Ravenna	10/1/98	1.0
Bloomfield	10/1/98	1.0	Hemingford	10/1/92	1.0	Red Cloud	4/1/97	1.0
Blue Hill	4/1/97	1.0		4/1/03	1.5	Republican City	4/1/95	1.0
Bridgeport	10/1/89	1.0	Henderson	10/1/01	1.5	Rushville	10/1/82	1.0
Broken Bow	1/1/96	1.0	Hildreth	4/1/99	1.0	St. Paul	10/1/00	1.0
Cedar Rapids	1/1/02	1.0	Holdrege	4/1/93	1.0	Schuyler	4/1/97	1.0
Central City	10/1/97	1.0		7/1/02	1.5	Scottsbluff	10/1/87	1.0
Ceresco	10/1/88	1.0	Hubbell	1/1/92	1.0		10/1/95	1.5
	10/1/96	0.0	Jansen	7/1/01	1.0	Seward	4/1/03	1.0
	10/1/98	1.5	Kearney	10/1/90	1.0	Sidney	10/1/80	1.0
Chadron	10/1/84	1.0	Kimball	10/1/82	1.0		4/1/89	1.5
	4/1/89	1.5		10/1/98	1.5	Silver Creek	1/1/02	1.0
	10/1/92	1.0	LaVista	4/1/85	1.0	So. Sioux City	10/1/90	1.0
	10/1/98	1.5		10/1/90	1.5		10/1/93	0.0
	4/1/01	1.0	Lewellen	10/1/80	1.0		4/1/00	1.0
Chappell	4/1/83	1.0	Lexington	4/1/89	1.0	Spencer	4/1/01	1.0
Columbus	4/1/95	1.0		4/1/95	1.5	Stuart	4/1/01	1.0
	4/1/01	1.5	Lincoln	1/1/70	0.5	Superior	4/1/95	1.0
	4/1/03	1.0		10/1/72	1.0	Sutton	4/1/99	1.0
Cortland	10/1/02	1.0		7/1/85	1.5	Syracuse	10/1/02	1.0
Cozad	4/1/89	0.5	Louisville	4/1/01	1.0	Tecumseh	10/1/98	1.5
	1/1/92	1.0	Loup City	4/1/99	1.0	Tekamah	10/1/98	1.5
	10/1/99	1.5	Lyons	4/1/01	1.5	Terrytown	1/1/88	1.0
Crawford	4/1/87	1.5	Madison	10/1/01	1.0	Tilden	4/1/93	1.0
Creighton	4/1/95	1.0	McCook	10/1/00	1.0		10/1/00	1.5
Crete	4/1/87	1.0	Milford	4/1/95	1.0	Uehling	10/1/96	1.0
Curtis	10/1/92	1.0	Minden	4/1/93	1.0	Valley	10/1/90	1.5
	10/1/99	0.0	Mitchell	10/1/96	1.0	Verdigre	4/1/97	1.0
David City	10/1/00	1.0	Nebraska City	10/1/86	1.0	Wahoo	4/1/99	1.0
Diller	10/1/96	1.0		4/1/95	1.5	Waterloo	4/1/87	1.0
Douglas	7/1/91	1.0	Neligh	4/1/99	1.0	Wausa	10/1/02	1.0
	7/1/99	1.5	Nelson	4/1/98	1.0	Wayne	10/1/94	1.0
Eagle	1/1/88	1.0	Newman Grove	1/1/00	1.5		10/1/99	0.0
Edgar	10/1/00	1.0	Niobrara	4/1/97	1.0		10/1/00	1.0
Elkhorn	10/1/89	1.0	Norfolk	4/1/85	1.0	Wilber	4/1/99	1.0
Elmwood	4/1/01	0.5		1/1/03	1.5	Wymore	4/1/97	1.0
Eustis	4/1/01	1.0	North Bend	4/1/99	1.0	York	4/1/99	1.5
Fairbury	10/1/90	1.0	North Platte	10/1/76	1.0			
	4/1/99	1.5		8/1/78	0.0			

Table 5 — General Fund Sales and Use Tax Cash Receipts

MONTH	GROSS RECEIPTS		NET RECEIPTS		NET CHANGE	PERCENT CHANGE
	2003	2002	2003	2002		
January	\$147,553,978	\$128,331,737	\$125,432,202	\$97,174,638	\$28,257,564	29.08%
February	101,371,967	91,488,994	68,772,641	65,720,734	\$3,051,907	4.64
March	103,435,427	89,434,484	82,733,685	70,583,999	\$12,149,686	17.21
April	111,616,084	100,066,801	88,295,709	80,691,546	\$7,604,163	9.42
May	109,187,852	99,093,721	83,826,583	72,396,969	\$11,429,614	15.79
June	112,460,867	99,961,805	85,744,789	77,537,317	\$8,207,472	10.59
July	119,339,370	108,338,754	96,803,191	89,067,191	\$7,736,000	8.69
August	115,511,988	103,690,346	89,422,309	79,394,772	\$10,027,537	12.63
September	117,448,631	105,445,612	93,379,984	83,110,669	\$10,269,315	12.36
October	121,564,393	107,093,910	88,199,033	73,324,048	\$14,874,985	20.29
November	103,082,677	103,694,303	75,996,603	76,882,711	(\$ 886,108)	-1.15
December	125,506,080	110,599,741	97,727,839	92,346,064	\$5,381,775	5.83
Total	\$1,388,079,315	\$1,247,240,208	\$1,076,334,568	\$958,230,658	\$118,103,910	12.33%



MISCELLANEOUS TAXES

Miscellaneous revenue sources accounted for \$164,302,142 of General Fund revenue for calendar year 2003. Cigarette tax, alcoholic beverages tax, pari-mutuel wagering tax, charitable gaming taxes, and a number of other miscellaneous taxes and fees are deposited in the General Fund. Another major source of General Fund revenue is interest from investment of state funds.

Many of these revenue sources are administered by agencies other than the Nebraska Department of Revenue. For example, alcoholic beverages tax is

administered by the Nebraska Liquor Control Commission and insurance premium tax is administered by the Department of Insurance. Other taxes and fees are administered by the Department of Motor Vehicles and the Secretary of State.

Statistics on the following non-General Fund revenue sources are also reported in this section: severance tax, conservation tax, litter fee, tire fee, state and county lodging tax, tobacco tax, and motor fuels taxes.

Statistical Tables

Table 1 - Monthly General Fund Miscellaneous Tax Cash Receipts

Monthly general fund miscellaneous tax cash receipts for 2003 and 2002 are reported in Table 1.

Table 2 - Alcoholic Beverage Gallons and Revenue for 2003

Table 2 shows the alcoholic beverages tax revenue and gallons for 2003 as reported by the Nebraska Liquor Control Commission. A chronology of alcoholic beverage tax rates is also shown.

Table 3 - Alcoholic Beverage Gallons and Revenue, 1970 to 2003

Total alcoholic beverage tax revenue and gallons for 1970 through 2003 are reported in Table 3. A graph displaying total gallons and tax revenue for 1994 through 2003 is also shown.

Table 4 - Cigarette Tax Receipts and Number of Packages Taxed

Table 4 reports the sales of tax stamps and impressions, the number of packages taxed, and cigarette tax receipts for 1962 through 2003. A graph of total packages taxed and tax receipts for 1994 through 2003 is shown on page 77.

Table 5 - Tobacco Tax Revenue

Table 5 reports tobacco tax receipts for 2001, 2002, and 2003.

Table 6 - 2003 Pari-mutuel Report

Table 6 reports the pari-mutuel wagering tax for individual organizations conducting race meets in 2003. A chronology of the pari-mutuel tax rates is also shown.

Table 7 - Charitable Gaming Tax Receipts

Monthly receipts from charitable gaming taxes are reported for 2001, 2002, and 2003 in Table 7.

Table 8 - Quarterly Reported Gaming Taxes

Table 8 reports quarterly gaming taxes for bingo, pickle cards, city/county lotteries, and lotteries and raffles conducted by nonprofit organizations for 2003.

Table 9 - Mechanical Amusement Device Tax Receipts

Monthly mechanical amusement device receipts for 2001, 2002, and 2003 are reported in Table 9.

Table 10 - Severance Tax Receipts

Monthly severance tax receipts for 2001, 2002, and 2003 are reported in Table 10.

Table 11 - Conservation Tax Receipts

Monthly conservation tax receipts for 2001, 2002, and 2003 are reported in Table 11.

Table 12 - Litter Fee Receipts

Monthly litter fee receipts for 2001, 2002, and 2003 are reported in Table 12.

Table 13 - Tire Fee Receipts

Monthly tire fee receipts for 2001, 2002, and 2003 are reported in Table 13.

Table 14 - Waste Reduction & Recycling Fee Receipts

Monthly waste reduction and recycling fee receipts for 2001, 2002, and 2003 are reported in Table 14.

Table 15 - Documentary Stamp Tax

Monthly documentary stamp tax receipts for 2003 are reported by county in Table 15.

Table 16 - State Lodging Tax Revenue

Monthly state lodging tax for 2002 and 2003 is reported in Table 16. A graph of total state lodging tax for 1994 through 2003 is also shown.

Table 17 - Lodging Tax Returned to Counties for 2003

Lodging tax collected by the Department of Revenue and remitted to counties in 2002 and 2003 is reported in Table 17. The lodging tax figures are amounts actually remitted to counties after deducting the three percent administration fee. A chronology of county lodging tax rates is also shown.

Table 18 - Gasoline Net Taxable Gallons and Net Tax Due

Gasoline net taxable gallons for 2002 and 2003 and net tax due for 2002 and 2003 are reported in Table 18.

Table 19 - Gasohol Net Taxable Gallons and Net Tax Due

Gasohol net taxable gallons for 2002 and 2003 and net tax due for 2002 and 2003 are reported in Table 19.

Graphs of the total net taxable gallons and net tax due for gasoline, gasohol, and diesel fuel from 1994 through 2003 are shown on page 87.

A chronology of motor fuels tax rates is shown on page 90.

Table 20 - Diesel Fuel Net Taxable Gallons and Net Tax Due

Diesel fuel net taxable gallons for 2002 and 2003 and net tax due for 2002 and 2003 are reported in Table 20.

Table 21 - Aircraft Fuels Net Taxable Gallons and Net Tax Due

Aircraft fuels net taxable gallons for 2002 and 2003 and net tax due for 2002 and 2003 are reported in Table 21.

Table 22 - Compressed Fuels Tax

Compressed fuels net taxable gallons for 2002 and 2003 and net tax due for 2002 and 2003 are reported in Table 22.

Table 23 - Petroleum Release Remedial Action Fee

Statistics on the Petroleum Release Remedial Action Fee are displayed in Table 23. The total number of gallons of motor vehicle fuels and other petroleum products subject to the fee and the total amount due are shown for 2003. The total number of gallons subject to the fee in 2002 and 2003 are also displayed.

Table 1 — Monthly General Fund Miscellaneous Tax Cash Receipts

MONTH	GROSS RECEIPTS Calendar Years		NET RECEIPTS Calendar Years		NET CHANGE	PERCENT CHANGE
	2003	2002	2003	2002		
January	\$7,632,513	\$11,831,295	\$7,583,028	\$11,794,434	(\$4,211,406)	-35.71%
February	8,040,247	10,372,348	8,001,068	10,347,765	(2,346,697)	-22.68
March	18,851,014	13,332,593	18,765,234	13,024,046	5,741,188	44.08
April	35,101,116	31,913,055	34,946,776	31,824,199	3,122,577	9.81
May	5,990,322	4,810,564	5,958,679	4,774,264	1,184,415	24.81
June	15,742,565	33,351,596	15,247,861	33,025,319	(17,777,458)	-53.83
July	23,872,229	29,102,226	23,856,503	29,060,858	(5,204,355)	-17.91
August	7,229,892	21,165,430	6,963,594	21,147,611	(14,184,017)	-67.07
September	13,181,887	21,557,317	13,159,747	21,555,662	(8,395,915)	-38.95
October	10,114,832	6,931,238	10,103,148	6,821,546	3,281,602	48.11
November	9,057,833	6,193,646	9,002,569	6,184,158	2,818,411	45.57
December	9,523,863	11,331,690	9,505,886	11,177,233	(1,671,347)	-14.95
Total	\$164,338,313	\$201,892,998	\$163,094,093	\$200,737,095	(\$37,643,002)	-18.75%

Alcoholic Beverages Tax

Alcoholic beverages tax is imposed on Nebraska beer, liquor, and wine wholesalers and manufacturers. From January 1, 2003 through June 30, 2003, the tax rate for beer was 23 cents per gallon. The tax rate was 75 cents per gallon for wine and other dilute alcoholic beverages containing 14 percent or less alcohol, and \$1.35 for wine and other dilute beverages containing more than 14 percent alcohol, except wine produced in farm wineries. The rate for wine produced in farm wineries was five cents per gallon. The tax rate for alcohol and spirits was \$3.00 per gallon.

Effective July 1, 2003, the tax rate for beer increased to 31 cents per gallon. The tax rate for wine and other dilute alcoholic beverages, regardless of the alcoholic content, was set at \$.95 per gallon. The rate for wine produced in farm wineries increased to 6 cents per gallon. The tax rate for alcohol and spirits increased to \$3.75 per gallon.

Revenue from the alcoholic beverages tax is deposited in the General fund. The alcoholic beverages tax is administered by the Nebraska Liquor Control Commission.

Table 2 — Alcoholic Beverage Gallons and Revenues for 2003

MONTH	BEER GALLONS	BEER REVENUE	ALCOHOL & SPIRITS GALLONS	WINE GALLONS	ALCOHOL SPIRITS & WINE REVENUES	FARM WINERY GALLONS	FARM WINERY REVENUE
January	3,185,998	\$725,458	226,191	241,743	\$853,646	3,485	\$172.49
February	3,694,145	841,160	137,745	127,506	507,475	1,509	74.60
March	3,131,339	712,941	149,492	155,829	563,110	1,227	60.85
April	3,591,605	818,269	176,606	153,263	642,119	1,326	65.67
May	3,566,900	812,185	160,455	161,163	599,768	1,264	67.16
June	4,036,867	910,059	182,263	145,716	653,222	2,102	99.49
July	4,839,097	1,110,065	274,677	182,962	955,548	2,183	112.70
August	3,804,069	1,167,002	134,681	122,518	615,232	2,376	138.20
September	4,083,979	1,253,654	149,448	145,025	691,383	3,137	186.38
October	3,584,426	1,102,395	168,068	145,930	761,381	1,858	110.50
November	3,413,935	1,047,753	225,284	210,378	1,034,303	2,041	121.39
December	3,286,563	1,008,628	157,620	189,719	763,596	2,563	152.70
Total	44,218,923	\$11,509,569	2,142,530	1,981,752	\$8,640,784	25,071	\$1,362.13

CHRONOLOGY OF ALCOHOLIC BEVERAGE TAX RATES*

EFFECTIVE DATE	BEER	ALCOHOL AND SPIRITS	LIGHT WINES**	FORTIFIED WINES***
May 24, 1935	3.0¢	\$.50	5.0¢	\$.15
May 1, 1937	3.5	.80	15.0	.40
May 30, 1947	4.0	1.00	20.0	.55
August 25, 1951	4.0	1.20	20.0	.55
June 1, 1963	6.0	1.60	20.0	.55
April 1, 1965	8.0	1.60	20.0	.55
July 1, 1972	10.0	2.00	75.0	.75
June 1, 1977	11.0	2.25	85.0	.85
September 7, 1979	12.0	2.50	55.0	1.10
August 30, 1981	14.0	2.75	65.0	1.25
October 1, 1985	20.0	2.90	75.0	1.35
October 1, 1987	23.0	3.00	75.0	1.35
July 1, 2003	31.0	3.75	95.0	.95

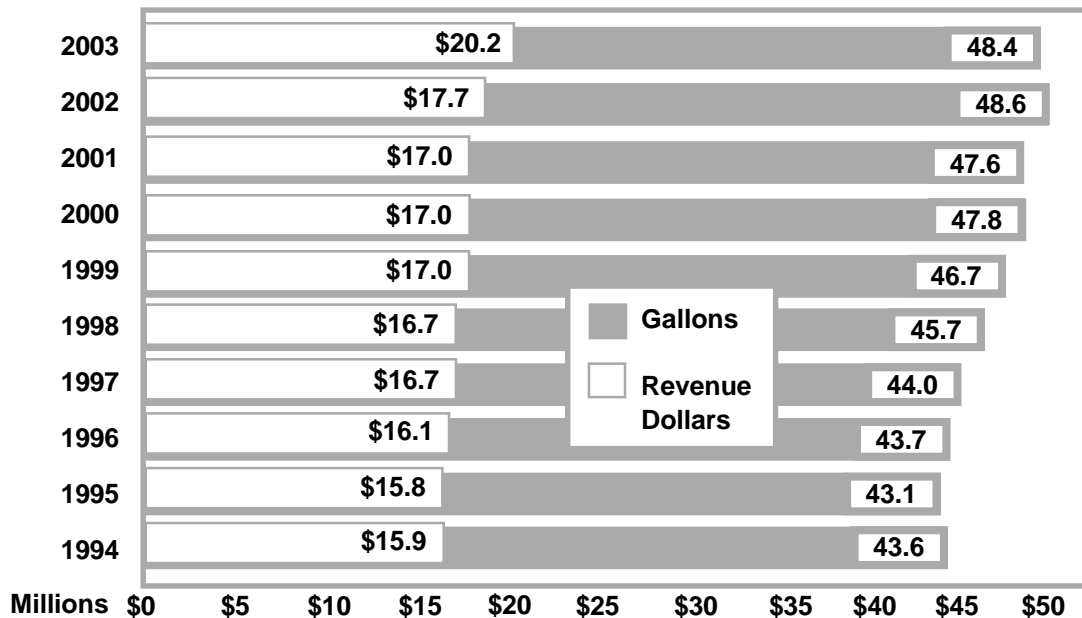
* Tax per gallon

** Fourteen percent or less alcohol

*** More than 14% alcohol

Table 3 — Alcoholic Beverage Gallons and Revenues, 1970 to 2003

YEAR	TOTAL GALLONS	PERCENT CHANGE	TOTAL TAX REVENUE	PERCENT CHANGE
1970	34,460,020		\$6,452,124	
1971	35,900,734	4.18%	6,938,643	7.54%
1972	36,216,173	0.88	7,740,112	11.55
1973	37,704,578	4.11	9,174,479	18.53
1974	39,698,058	5.29	9,803,725	6.86
1975	40,233,818	1.35	9,913,137	1.12
1976	40,759,631	1.31	10,089,809	1.78
1977	43,687,138	7.18	11,036,821	9.39
1978	44,778,106	2.50	11,820,991	7.11
1979	45,966,132	2.65	12,111,717	2.46
1980	47,236,082	2.76	12,763,015	5.38
1981	47,424,970	0.40	13,334,773	4.48
1982	46,001,867	-3.00	13,983,127	4.86
1983	46,025,192	0.05	13,734,083	-1.78
1984	44,735,938	-2.80	13,335,206	-2.90
1985	43,507,016	-2.75	13,509,274	1.31
1986	43,103,172	-0.93	15,360,046	13.70
1987	43,327,253	0.52	15,442,512	0.54
1988	42,797,591	-1.22	16,407,361	6.25
1989	42,651,489	-0.34	16,073,215	-2.04
1990	42,730,707	0.19	16,106,351	0.21
1991	42,521,560	-0.49	15,753,151	-2.19
1992	42,329,652	-0.45	15,781,515	0.18
1993	42,525,344	0.46	15,711,789	-0.44
1994	43,647,949	2.64	15,875,830	1.04
1995	43,060,888	-1.34	15,837,546	-0.24
1996	43,738,834	1.57	16,067,141	1.45
1997	44,016,042	0.63	16,679,930	3.81
1998	45,703,481	3.83	16,710,659	0.18
1999	46,774,136	2.34	17,034,546	1.94
2000	47,794,986	2.18	17,492,824	2.69
2001	47,557,760	-0.50	17,308,438	-1.05
2002	48,582,719	2.16	17,696,938	2.24
2003	48,368,276	-0.44	20,151,716	13.87

ALCOHOLIC BEVERAGE GALLONS AND REVENUES — 1994 TO 2003

Cigarette Tax

Cigarette tax is imposed on persons distributing or selling cigarettes at wholesale in Nebraska. The tax is paid when the wholesaler purchases the tax stamps. Payment of the tax is evidenced by affixing a stamp or meter impression to each package of cigarettes sold or given away.

The cigarette tax is 64 cents on packages containing 20 or fewer cigarettes and 80 cents on packages containing 25 cigarettes. The basic rate is 3.2 cents per cigarette.

Table 4 — Cigarette Tax Receipts and the Number of Packages Taxed

YEAR	PACKS OF 20	PACKS OF 25	NUMBER OF PACKAGES TAXED	CIGARETTE TAX RECEIPTS
1962	171,639,510		171,639,510	\$6,524,449
1963	167,848,500		167,848,500	8,117,806
1964	160,830,500		160,830,500	9,179,067
1965 ¹	159,993,520		159,993,520	11,276,852
1966	156,799,880		156,799,880	11,985,845
1967	157,925,000		157,925,000	12,010,375
1968	157,482,650		157,482,650	11,974,465
1969	156,718,050		156,718,050	11,905,706
1970	160,311,890		160,311,890	12,171,433
1971	158,751,536		158,751,536	17,117,404
1972 ²	160,216,670		160,216,670	19,770,429
1973	166,876,790		166,876,790	20,553,919
1974	175,339,280		175,339,280	21,641,451
1975	179,988,280		179,988,280	22,215,027
1976	183,032,110		183,032,110	22,570,880
1977	183,027,490		183,027,490	22,517,276
1978	182,318,000		182,318,000	22,408,593
1979	181,476,000		181,476,000	22,309,681
1980	183,686,000		183,686,000	22,587,450
1981 ³	187,025,800		187,025,800	23,649,402
1982 ⁴	183,179,400		183,179,400	29,191,135
1983	168,006,600		168,006,600	28,595,286
1984 ⁵	172,548,400	684,720	173,233,120	29,415,184
1985	163,060,790	3,274,200	166,334,990	28,315,502
1986 ⁶	159,357,760	3,875,720	163,233,480	34,722,270
1987 ⁷	152,580,500	3,197,880	155,778,380	37,260,345
1988	150,679,850	2,236,000	152,915,850	39,551,353
1989	142,697,760	1,770,600	144,468,360	37,249,529
1990	144,863,710	1,401,000	146,264,710	37,680,416
1991	144,123,330	1,108,400	145,231,730	37,412,210
1992	141,710,930	894,400	142,605,330	36,534,491
1993 ⁸	137,752,500	617,626	138,370,126	39,656,428
1994	139,812,100	732,800	140,544,900	45,475,905
1995	140,483,000	636,200	141,119,200	45,799,985
1996	140,298,700	510,000	140,808,700	45,622,019
1997	137,969,700	505,500	138,475,200	45,636,583
1998	147,731,600	449,400	148,181,000	48,716,304
1999	130,014,000	315,600	130,329,600	43,077,698
2000	129,130,500	260,400	129,390,900	42,518,529
2001	126,525,000	187,200	126,712,200	41,632,726
2002 ⁹	123,768,000	162,000	123,930,000	45,890,972
2003	107,405,500	181,200	107,585,700	67,712,816

¹ Cigarette tax rate increased from 6¢ to 8¢ per package on April 1, 1965.

² Cigarette tax rate increased from 8¢ to 13¢ per package on April 28, 1971.

³ Cigarette tax rate increased from 13¢ to 14¢ per package on August 30, 1981.

⁴ Cigarette tax rate increased from 14¢ to 18¢ per package on May 1, 1982.

⁵ Cigarette tax rate for packages containing more than 20 cigarettes per package changed to .9¢ per cigarette, on August 1, 1984.

⁶ Cigarette tax rate increased from 18¢/22.5¢ to 23¢/28.75¢ per package on March 1, 1986.

⁷ Cigarette tax rate increased from 23¢/28.75¢ to 27¢/33.75¢ per package on July 1, 1987.

⁸ Cigarette tax rate increased from 27¢/33.75¢ to 34¢/42.5¢ per package on July 1, 1993.

⁹ Cigarette tax rate increased from 34¢/42.5¢ to 64¢/80¢ per package on October 1, 2002.

Distribution of Cigarette Tax Revenue

Legislative Bill 683 established minimum distributions to the following cash funds. If calculated distributions to the Outdoor Recreation Development Fund, the Health & Human Services Finance & Support Fund, the Omaha Public Events Fund and the Building Renewal Allocation Fund are less than those made during fiscal year 1997-98, the amount of cigarette tax distributed to the General Fund will be decreased to make up the difference.

21 cents	Deposited in the General Fund. From July 1, 1994, through July 1, 2009, this amount is reduced by \$3,000,000 per fiscal year (\$520,000 from July 1, 2003 through July 1, 2005) which is deposited in the Municipal Infrastructure Redevelopment Fund.
1 cent	Deposited in the Nebraska Outdoor Recreation Cash Fund
3 cents	Deposited in the Department of Health and Human Services Finance and Support Cash Fund
5 cents	Deposited to the Building Renewal Allocation Fund
2 cents	This portion is now a fiscal year payment of \$1,000,000 to the City of Primary Class Development Fund (Lincoln) and \$1,500,000 to the City of Metropolitan Class Development Fund (Omaha)
2 cents	Deposited into the Information Technology Infrastructure Fund

For a two-year period beginning October 1, 2002, Legislative Bill 1085 increased the tax rate to 64 cents per package of cigarettes containing one to 20 cigarettes and 80 cents per package of cigarettes containing 25 cigarettes. As a result, the following distributions of cigarette tax revenue are made in addition to the previously mentioned payments:

2 cents	Additional amount deposited to the Building Renewal Allocation Fund
28 cents	Deposited into the Cash Reserve Fund

CIGARETTE TAX RECEIPTS AND PACKAGES TAXED — 1994 TO 2003

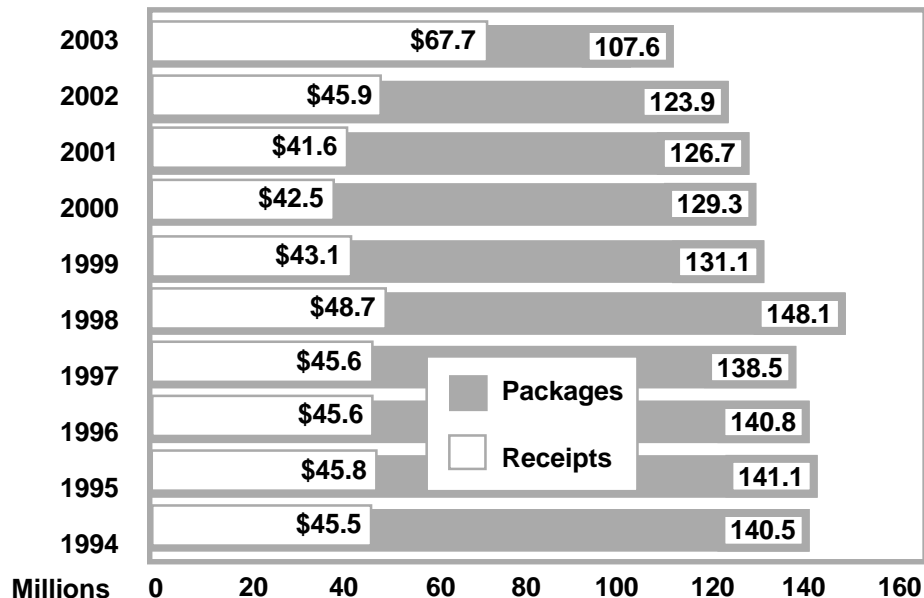


Table 5 —Tobacco Tax

MONTH	2003	2002	2001
January	\$373,123	\$250,130	\$220,906
February	371,859	287,902	249,859
March	322,882	244,089	258,996
April	424,068	247,684	244,108
May	395,261	288,689	274,112
June	422,621	322,768	295,619
July	460,767	306,799	271,831
August	390,103	333,277	290,780
September	379,559	265,145	286,412
October	423,269	321,856	230,473
November	408,096	369,139	346,649
December	371,801	358,773	267,934
Totals	\$4,743,409	\$3,596,251	\$3,237,679

Note: Tobacco taxes are deposited in the Tobacco Products Cash Fund.

Pari-Mutuel Wagering Tax

Pari-mutuel wagering tax is imposed for race meets other than those conducted on Nebraska State Fairground Property. Wagers placed at live meets, simulcast events, by telewagering, and by telephonic wagering are subject to tax. The tax applies to every corporation or association licensed to conduct horseracing within the state.

The tax rate is a two-tier system. The first \$10,000,000 of wagers are exempt. For wager amounts over \$10,000,000 and less than or equal to \$73,000,000, the tax rate is two and one-half percent. For amounts in excess of \$73,000,000 the tax rate is four percent. A tax credit is allowed for capital improvements and maintenance of the premises within the race track enclosure. The credit claimed cannot exceed \$1,400,000 and is equal to two percent of the first \$70,000,000 of taxable wagers. An additional tax of one-half percent is imposed on wagers placed by telephone. The one-half percent tax on wagers placed by telephone is deposited in the Racing Commission's Cash Fund. All other revenue is deposited in the General Fund.

Table 6 — 2003 Pari-mutuel Report

ORGANIZATION	LIVE RACE MEETS	NEBRASKA SIMULCAST	OUT OF STATE SIMULCAST	TELEPHONIC WAGERING	TOTAL	AMOUNT TAXABLE	TAX + FEES DUE	TAX CREDIT	TAX PAID
Hall County Improvement Assn.	\$4,261,719	\$569,477	\$13,081,386	\$0	\$17,912,582	\$7,912,582	\$197,813	\$158,252	\$39,561
Omaha Exposition & Racing, Inc.	566,448	2,711,569	59,647,289	0	62,925,306	52,925,306	1,323,134	1,058,506	264,628
ATOKAD Agriculture & Racing Assn.	95,597	326,774	3,037,789	0	3,460,160	0	0	0	0
Platte County Agricultural Societ	1,562,672	539,730	5,265,411	0	7,367,813	0	0	0	0
Nebraska State Board of Agriculture	1,681,577	954,170	17,983,046	0	20,618,793	10,618,793	265,470	212,376	53,094
Total	\$8,168,013	\$5,101,720	\$99,014,921	\$0	\$112,284,654	\$71,456,681	\$1,786,417	\$1,429,134	\$357,283

CHRONOLOGY OF PARI-MUTUEL TAX RATES

	LIVE RACE MEETS	NEBRASKA SIMULCAST	OUT OF STATE SIMULCAST	TOTAL	AMOUNT TAXABLE	TAX DUE	TAX CREDIT	TAX PAID
1990	\$65,976,048	\$46,121,266	\$13,083,748	\$125,181,062	\$73,113,450	\$1,462,269	\$1,462,269	\$0
1991	53,164,942	43,514,910	18,083,307	114,763,159	66,122,266	1,653,057	1,322,445	330,611
1992	53,478,580	43,405,104	21,385,065	118,268,749	69,848,538	1,746,213	1,396,971	349,243
1993	46,805,857	37,828,433	25,003,856	109,638,146	61,339,223	1,533,481	1,226,784	306,696
1994	28,504,850	8,213,455	48,267,613	84,985,918	64,985,918	1,624,648	1,299,718	324,930
1995	25,870,809	15,022,237	77,502,903	118,395,949	65,407,650	1,635,191	1,308,150	327,041
1996	10,226,390	8,742,475	71,067,296	90,036,361	42,244,246	1,056,107	844,885	211,222
1997	9,295,840	7,302,737	71,529,486	88,128,063	41,824,793	1,045,620	836,499	209,121
1998	7,965,015	5,014,469	92,111,131	105,091,665	59,490,425	1,487,261	1,189,788	297,445
1999	10,068,127	5,939,496	94,932,440	110,940,063	66,515,208	1,662,880	1,330,304	332,576
2000	9,504,065	5,571,353	95,462,640	110,488,058	390,058,413	8,135,698	7,801,168	334,530
2001	8,642,910	5,363,606	99,845,725	113,852,241	65,301,333	1,632,588	1,306,027	327,529
2002	8,741,849	5,603,053	98,694,397	107,255,574	73,569,576	1,839,148	1,471,300	373,878
2003	8,168,013	5,101,720	99,014,921	112,284,654	71,456,681	1,786,417	1,429,134	357,283

Charitable Gaming Taxes

Charitable gaming taxes include bingo tax, pickle card tax, county/city lottery tax, and lottery and raffle tax. The rates for state charitable gaming taxes are as follows:

- for bingo, 3 percent of the gross receipts from each bingo occasion;
- for pickle cards, 10 percent of the definite profit of each pickle card unit sold by a licensed distributor;
- for county/city lotteries, 2 percent of each lottery having gross proceeds of more than \$1,000 or each raffle having gross proceeds of more than \$5,000.

Forty percent of the revenue from charitable gaming taxes is deposited in the Charitable Gaming Operations Fund. The remaining sixty percent is deposited in the General Fund. All unused operations funds will be transferred to the Compulsive Gamblers Assistance Fund. All lottery receipts are deposited in the State Lottery Operation Fund.

Table 7 — Charitable Gaming Tax Receipts

MONTH	CALENDAR YEAR 2003	CALENDAR YEAR 2002	CALENDAR YEAR 2001	CALENDAR YEAR 2000
January	\$1,017,955	\$1,049,404	\$834,059	\$696,420
February	253,493	238,776	410,211	560,452
March	149,632	158,267	157,154	266,417
April	721,426	1,020,270	841,682	653,727
May	626,050	337,258	524,449	658,316
June	130,719	142,265	120,683	168,272
July	1,062,733	1,003,581	914,961	944,280
August	191,600	292,161	338,811	296,486
September	136,440	152,964	147,169	164,079
October	1,087,321	825,178	994,443	850,523
November	179,809	426,135	277,546	372,590
December	126,820	145,999	139,908	153,380
Total	\$5,683,998	\$5,792,258	\$5,701,076	\$5,784,942

Table 8 — 2003 Quarterly Reported Gaming Taxes

	1ST QUARTER	2ND QUARTER	3RD QUARTER	4TH QUARTER	TOTALS
Bingo	\$120,870	\$122,413	\$122,256	\$107,924	\$473,463
Pickle Cards	408,653	362,840	372,962	338,234	1,482,689
City-County Lottery	941,431	884,335	880,658	912,132	3,618,556
Lottery/Raffle	22,676	23,987	25,022	28,830	100,515
Totals	\$1,493,630	\$1,393,575	\$1,400,898	\$1,387,120	\$5,675,233

Mechanical Amusement Device (MAD) Tax

An occupation tax is imposed on operators and distributors of mechanical amusement devices, such as coin-operated video games. All proceeds are credited to the General Fund.

The occupation tax is \$35 per device placed in operation prior to July 1 of each year and \$20 per machine placed in operation after July 1 of each year.

Table 9 — Mechanical Amusement Device Tax Receipts

MONTH	CALENDAR YEAR 2003	CALENDAR YEAR 2002	CALENDAR YEAR 2001	CALENDAR YEAR 2000
January	\$40,110	\$45,565	\$35,000	\$39,935
February	136,595	8,965	4,220	12,665
March	4,215	4,235	5,770	5,125
April	(123,770)	5,775	3,915	3,035
May	6,240	5,270	7,365	5,625
June	1,995	4,185	3,175	3,370
July	5,000	4,240	7,860	8,935
August	2,580	2,980	1,860	2,195
September	3,570	1,635	3,195	1,145
October	1,615	1,305	1,615	530
November	112,310	69,090	99,155	91,205
December	286,920	347,324	318,420	352,210
Total	\$477,380	\$500,569	\$491,550	\$525,975

Severance Tax

Severance tax is levied upon the value of oil and gas severed or removed from the land. Oil and gas taken from stripper and nonstripper wells is subject to the tax. The tax is paid by every person severing oil or natural gas from land in Nebraska unless the severed oil or natural gas is sold in Nebraska. If the oil or gas is sold in Nebraska, then the first purchaser in Nebraska pays the tax.

The severance tax rate is three percent of the value of the nonstripper oil, three percent of the value of the natural gas, and two percent of the value of stripper oil.

Tax on oil or gas severed from public school lands is credited to the Permanent School Fund. For oil or gas severed from all other lands, one percent of the gross tax receipts is credited to the Severance Tax Administration Fund, up to \$300,000 may be appropriated by the legislature to the State Energy Office Cash Fund, up to \$30,000 may be appropriated to the Public Service Commission for administration of the Municipal Rate Negotiations Revolving Loan Fund, and the remainder is credited to the Permanent School Fund.

Table 10 — Severance Tax Receipts

MONTH	CALENDAR YEAR 2003	CALENDAR YEAR 2002	CALENDAR YEAR 2001	CALENDAR YEAR 2000
January	\$125,624	\$48,596	\$233,804	\$138,163
February	106,863	59,751	104,688	173,956
March	212,510	100,233	239,355	229,328
April	134,551	205,128	113,749	106,708
May	121,615	44,045	149,247	142,481
June	259,497	175,421	183,852	221,885
July	165,400	114,559	139,243	186,232
August	109,829	153,402	79,611	149,369
September	158,036	124,900	189,462	224,693
October	175,274	189,578	154,824	209,143
November	60,335	23,301	130,835	8,010
December	214,999	215,803	149,328	317,558
Total	\$1,844,533	\$1,454,717	\$1,867,999	\$2,107,526

Conservation Tax

In addition to the severance tax, the value of oil or gas is subject to the conservation tax. Conservation tax is levied and assessed in the same manner as the severance tax. The tax is imposed on the value at the well of all oil and gas produced, saved, and sold or transported from the premises in Nebraska. The producer of the oil or gas pays the tax unless the oil or gas is sold within Nebraska. If the oil or gas is sold in Nebraska, then the first purchaser in Nebraska pays the tax.

The conservation tax rate is .35 percent. Revenue from the conservation tax is deposited in the Oil and Gas Conservation Fund.

Table 11 — Conservation Tax Receipts

MONTH	CALENDAR YEAR 2003	CALENDAR YEAR 2002	CALENDAR YEAR 2001	CALENDAR YEAR 2000
January	\$27,832	\$15,175	\$47,605	\$56,434
February	23,553	12,817	19,749	49,198
March	44,672	20,809	48,305	63,704
April	28,846	41,711	21,558	28,904
May	26,709	9,300	31,377	43,497
June	43,500	38,306	36,915	60,625
July	29,212	24,657	28,529	52,654
August	18,146	33,502	16,765	32,028
September	28,078	27,420	35,879	48,689
October	31,428	42,759	30,994	48,198
November	9,915	8,007	26,369	2,333
December	37,948	47,943	30,735	63,083
Total	\$349,839	\$322,406	\$374,781	\$549,347

Litter Fee

The fee applies to manufacturers, wholesalers and retailers with annual gross proceeds of at least \$100,000 from the sale of certain products. Retailers are required to pay the fee on sales of: (1) food for human consumption, beverages, soft drinks, carbonated water, liquor, wine, beer, and other malt beverages, unless sold by retailers solely for consumption indoors on the retailer's premises; (2) food for pet consumption; (3) cigarettes and other tobacco products; (4) household paper and household paper products; (5) cleaning agents; and (6) kitchen supplies. Manufacturers and wholesalers are required to pay the fee on sales of all of the items listed above for retailers, as well as glass containers, metal containers, and plastic or fiber containers made of synthetic materials.

The fee is \$175 per \$1,000,000 (.000175) of gross sales of products subject to the fee. Revenue from the fee is deposited in the Nebraska Litter Reduction and Recycling Fund.

Table 12 —Litter Fee Receipts

MONTH	CALENDAR YEAR 2003	CALENDAR YEAR 2002	CALENDAR YEAR 2001
January	\$1,052	\$1,962	\$13,530
February	5,781	27,389	2,109
March	8,195	8,141	4,767
April	1,365	5,581	448
May	2,855	898	19,988
June	150	8,848	2,720
July	14,678	10,982	13,790
August	555	438	(3,964)
September	807,606	942,719	640,782
October	402,854	375,518	551,357
November	82,845	18,178	30,355
December	5,772	13,107	3,749
Total	\$1,333,707	\$1,413,761	\$1,279,631

Tire Fee

A fee of \$1.00 per tire is due on the retail sale in Nebraska of each qualified tire, excluding recapped or regrooved tires. The fee also applies to every tire included with a new qualified vehicle and every new tire a motor vehicle dealer places on a previously owned vehicle. The fee does not apply to qualified tires on certain vehicles designed for off-road use, such as farm discs, golf carts and all-terrain vehicles.

Tire fees are credited to the Waste Reduction & Recycling Incentive Fund.

Table 13 — Tire Fee Receipts

MONTH	CALENDAR YEAR 2003	CALENDAR YEAR 2002	CALENDAR YEAR 2001
January	\$329,500	\$342,976	\$335,430
February	108,654	104,081	54,602
March	88,584	88,437	61,607
April	164,278	153,212	189,631
May	109,036	114,027	113,099
June	108,444	114,553	128,157
July	187,059	187,415	184,821
August	124,711	129,193	128,327
September	130,635	134,018	135,137
October	207,153	206,896	182,154
November	130,091	154,557	132,273
December	116,383	132,509	136,249
Total	\$1,804,528	\$1,861,874	\$1,781,487

Waste Reduction and Recycling Fee

An annual fee of \$25 applies to Nebraska business locations with taxable retail sales of tangible personal property in excess of \$50,000.

The fees are credited to the Waste Reduction and Recycling Incentive Fund.

Table 14 — Waste Reduction and Recycling Fee Receipts

MONTH	CALENDAR YEAR 2003	CALENDAR YEAR 2002	CALENDAR YEAR 2001
January	\$1,774	\$2,330	\$1,808
February	520	8,339	911
March	275	198	1,806
April	450	534	458
May	239	140	555
June	563	186	319
July	2,327	1,506	960
August	2,439	78	159
September	437,470	423,333	422,534
October	7,672	10,864	14,350
November	3,653	3,159	5,370
December	2,055	4,008	(5,905)
Total	\$459,437	\$454,675	\$443,325

Documentary Stamp Tax

Deeds are taxed at the rate of \$1.75 per \$1,000 of value or fraction thereof. The tax is collected by the County Register of Deeds and remitted to the Department of Revenue. Counties retain 50 cents from each \$1.75 of tax collected. From January 1, 2002 through December 31, 2003, the \$1.25 was credited as follows: 50 cents to the General Fund, 50 cents to the Affordable Housing Trust Fund, and 25 cents to the Homeless Shelter Assistance Trust Fund. Beginning January 1, 2004, 25 cents of the remaining \$1.25 will be credited to the Homeless Shelter Assistance Trust Fund and \$1.00 will be credited to the Affordable Housing Trust Fund.

Table 15 — Documentary Stamp Tax Summary

COUNTY	TOTAL TRANSACTIONS	NON TAXABLE TRANSACTIONS	TAXABLE TRANSACTIONS	DOC STAMP TAX SUBJECT TO FEE	COLLECTION FEE	NET TAX DUE
ADAMS	1,223	440	783	\$107,274	\$30,659	\$76,615
ANTELOPE	484	208	276	29,223	8,352	20,871
ARTHUR	24	10	14	3,010	860	2,150
BANNER	107	64	43	12,068	3,449	8,619
BLAINE	47	32	15	12,740	3,641	9,099
BOONE	395	179	216	34,960	9,991	24,968
BOX BUTTE	547	252	295	40,077	11,454	28,623
BOYD	138	61	77	4,737	1,354	3,383
BROWN	260	123	137	15,530	4,439	11,092
BUFFALO	2,026	602	1,424	259,282	74,103	185,179
BURT	500	251	249	39,923	11,410	28,513
BUTLER	536	244	292	50,684	14,485	36,198
CASS	1,605	575	1,030	179,661	51,347	128,314
CEDAR	525	217	308	42,966	12,280	30,686
CHASE	305	138	167	32,591	9,314	23,276
CHERRY	392	170	222	50,601	14,462	36,139
CHEYENNE	734	326	408	50,502	14,433	36,068
CLAY	422	176	246	30,342	10,521	21,670
COLFAX	546	241	305	33,866	9,679	24,187
CUMING	545	274	271	36,159	10,334	25,824
CUSTER	775	322	453	54,077	15,455	38,622
DAKOTA	654	265	389	61,731	17,643	44,088
DAWES	462	221	241	36,563	10,450	26,113
DAWSON	1,244	545	699	97,934	27,989	69,944
DEUEL	237	120	117	13,832	3,953	9,879
DIXON	334	135	199	29,859	8,534	21,325
DODGE	1,600	652	948	165,156	47,202	117,955
DOUGLAS	21,643	6,781	14,862	4,255,881	1,216,331	3,039,550
DUNDY	184	98	86	12,884	3,682	9,201
FILLMORE	467	221	246	37,835	10,813	27,022
FRANKLIN	336	147	189	17,458	4,990	12,469
FRONTIER	226	125	101	10,966	3,134	7,832
FURNAS	389	188	201	17,535	5,012	12,523
GAGE	1,202	481	721	99,246	28,364	70,882
GARDEN	213	94	119	10,875	3,108	7,767
GARFIELD	117	45	72	10,064	2,876	7,188
GOSPER	202	88	114	13,543	3,871	9,673
GRANT	34	21	13	1,818	520	1,299
GREELEY	197	81	116	14,473	4,136	10,336
HALL	2,214	782	1,432	253,278	72,387	180,891
HAMILTON	533	213	320	52,910	15,122	37,788
HARLAN	314	137	177	15,881	4,539	11,342
HAYES	102	56	46	6,953	1,987	4,965
HITCHCOCK	235	103	132	13,629	3,895	9,734
HOLT	819	359	460	84,586	24,175	60,412
HOOVER	63	23	40	2,074	593	1,481
HOWARD	409	183	226	28,774	8,223	20,550
JEFFERSON	518	217	301	28,275	8,081	20,194
JOHNSON	327	146	181	18,344	5,243	13,101
KEARNEY	453	182	271	45,294	12,945	32,349
KEITH	616	254	362	45,236	12,928	32,307
KEYA PAHA	108	49	59	9,622	2,750	6,872
KIMBALL	385	194	191	18,041	5,156	12,885
KNOX	652	255	397	38,785	11,085	27,700
LANCASTER	12,109	3,251	8,858	2,162,106	617,930	1,544,176
LINCOLN	1,793	526	1,267	226,382	64,700	161,682
LOGAN	54	29	25	4,079	1,166	2,913
LOUP	70	30	40	4,856	1,388	3,468
MADISON	1,452	494	958	158,632	45,337	113,295
MCPHERSON	54	35	19	5,257	1,502	3,755
MERRICK	472	178	294	36,684	10,484	26,199
MORRILL	347	162	185	18,958	5,418	13,540
NANCE	292	133	159	18,146	5,186	12,960
NEMAHA	444	174	270	30,914	8,835	22,079
NUCKOLLS	375	155	220	16,242	4,642	11,600
OTOE	947	361	586	81,947	23,421	58,527
PAWNEE	230	103	127	8,489	2,426	6,063
PERKINS	264	122	142	17,661	5,048	12,614
PHELPS	510	190	320	49,994	14,288	35,705
PIERCE	472	222	250	28,823	8,237	20,585
PLATTE	1,314	497	817	154,602	44,185	110,417
POLK	360	152	208	27,129	7,753	19,375
RED WILLOW	589	219	370	44,868	12,823	32,044
RICHARDSON	494	243	251	23,919	6,836	17,083
ROCK	176	90	86	12,147	3,472	8,705
SALINE	644	274	370	45,288	12,943	32,345
SARPY	7,256	1,618	5,638	1,479,875	422,948	1,056,927
SAUNDERS	1,246	551	695	126,188	35,984	90,123
SCOTTS BLUFF	1,680	588	1,092	178,122	50,907	125,215
SEWARD	854	328	526	96,654	27,624	69,030
SHERIDAN	393	182	211	29,404	8,404	21,000
SHERMAN	241	99	142	12,398	3,543	8,854
SIOUX	144	84	60	11,657	3,332	8,326
STANTON	394	200	194	27,918	7,979	19,939
THAYER	482	236	246	24,362	6,963	17,399
THOMAS	53	19	34	12,509	3,574	8,934
THURSTON	256	157	99	9,377	2,680	6,697
VALLEY	260	102	158	19,152	5,474	13,678
WASHINGTON	1,131	544	587	120,356	34,398	85,958
WAYNE	432	209	223	29,603	8,461	21,142
WEBSTER	319	140	179	19,065	5,449	13,616
WHEELER	157	90	67	11,244	3,213	8,030
YORK	772	342	430	78,909	22,552	56,357
TOTAL	89,157	31,495	57,662	\$12,153,512	\$3,475,242	\$8,678,068

Lodging Tax

Lodging tax is imposed on the amount charged for sleeping accommodations in a hotel, motel, tourist home, campground, court, lodging house or inn. The state lodging tax rate is one percent of the amount charged for accommodations. State lodging tax revenue is deposited in the State Visitor's Promotion Cash Fund.

In addition to the state tax, counties may impose a lodging tax of two percent or less. Any county with a population of more than 300,000 inhabitants may charge an additional tax of up to two percent. County lodging tax is deposited in the County Visitor's Promotion Fund of each individual county. Proceeds from the additional two percent tax for counties with a population of greater than 300,000 is deposited in the County Visitor's Improvement Fund. As of December 31, 2003, there are 61 counties that impose a lodging tax.

Table 16 — State Lodging Tax Revenue

MONTH	CALENDAR YEAR 2003	CALENDAR YEAR 2002	NET CHANGE	PERCENT CHANGE
January	\$145,983	\$144,340	\$1,642	1.14%
February	158,863	161,239	(2,376)	-1.47
March	195,092	186,023	9,069	4.88
April	171,900	195,672	(23,772)	-12.15
May	241,229	243,115	(1,886)	-0.78
June	300,158	302,935	(2,777)	-0.92
July	288,715	304,773	(16,058)	-5.27
August	298,963	290,449	8,514	2.93
September	257,938	253,326	4,612	1.82
October	218,847	225,505	(6,658)	-2.95
November	175,789	184,926	(9,137)	-4.94
December	165,723	148,463	17,260	11.63
Total	\$2,619,199	\$2,640,766	(\$21,567)	-0.82%

STATE LODGING TAX REVENUE — 1994 TO 2003

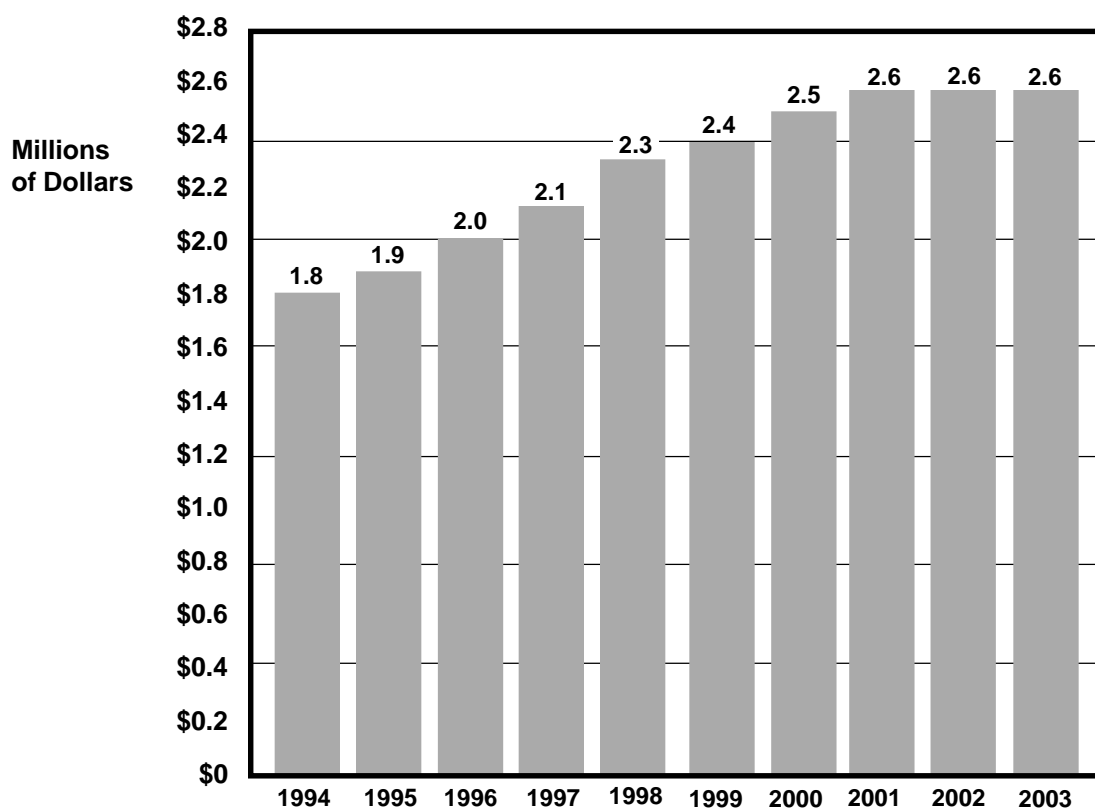


Table 17 — Lodging Tax Return to Counties in 2003

COUNTY	CALENDAR YEAR 2003	CALENDAR YEAR 2002	NET CHANGE	PERCENT CHANGE
Adams	\$64,376	\$64,894	(\$518)	-0.80%
Box Butte	30,888	33,910	(3,021)	-8.91
Brown	13,547	12,472	1,075	8.62
Buffalo	310,911	308,482	2,429	0.79
Cass	71,244	51,046	20,197	39.57
Chase	7,815	8,100	(285)	-3.52
Cherry	57,336	57,235	101	0.18
Cheyenne	95,202	97,516	(2,314)	-2.37
Colfax	3,422	3,122	301	9.63
Custer	16,787	17,267	(481)	-2.78
Dakota	68,888	64,814	4,074	6.29
Dawes	55,276	52,988	2,288	4.32
Dawson	69,102	71,508	(2,406)	-3.36
Deuel	7,579	7,916	(338)	-4.26
Dodge	61,308	55,348	5,960	10.77
Douglas	3,462,089	3,489,887	(27,798)	-0.80
Fillmore	2,585	3,130	(546)	-17.43
Frontier	1,392	1,764	(372)	-21.09
Furnas	2,475	2,301	174	—
Gage	31,170	30,620	550	1.79
Garfield	5,131	4,700	431	9.17
Hall	212,108	226,688	(14,580)	-6.43
Hamilton	11,448	11,949	(501)	-4.19
Harlan	5,043	5,474	(431)	-7.88
Holt	23,492	23,129	363	1.57
Howard	5,605	4,996	609	12.19
Jefferson	6,600	6,021	579	9.61
Johnson	5,279	5,371	(92)	-1.70
Kearney	8,683	8,534	149	1.75
Keith	111,483	114,957	(3,473)	-3.02
Kimball	19,181	19,431	(250)	-1.29
Knox	8,256	6,448	1,809	28.05
Lancaster	856,358	862,417	(6,059)	-0.70
Lincoln	261,349	254,592	6,758	2.65
Madison	83,686	93,978	(10,292)	-10.95
Merrick	5,696	5,132	564	10.98
Morrill	4,580	6,295	(1,716)	-27.25
Nance	560	—	560	—
Nemaha	9,121	8,711	409	4.70
Nuckolls	4,709	4,898	(189)	-3.86
Otoe	70,974	71,466	(492)	-0.69
Pawnee	715	903	(189)	-20.88
Phelps	15,177	14,395	782	5.43
Pierce	2,288	2,306	(18)	-0.76
Platte	72,930	73,204	(274)	-0.37
Red Willow	36,290	49,279	(12,989)	-26.36
Richardson	6,020	5,672	348	—
Rock	1,158	777	381	—
Saline	5,668	4,959	709	14.29
Sarpy	137,092	139,475	(2,382)	-1.71
Saunders	6,861	7,450	(588)	-7.90
Scotts Bluff	103,399	102,942	456	0.44
Seward	10,687	11,416	(729)	-6.39
Sheridan	8,637	6,906	1,731	25.06
Sioux	387	630	(243)	-38.57
Thayer	5,195	4,214	982	23.29
Valley	9,418	5,166	4,252	82.30
Washington	11,207	12,942	(1,735)	-13.41
Wayne	10,332	10,404	(72)	-0.69
Webster	2,163	2,149	14	0.64
York	98,297	98,867	(570)	-0.58
Total	\$6,696,654	\$6,733,562	(\$36,908)	-0.55%

CHRONOLOGY OF COUNTY LODGING TAX RATES

County	Effective Date	Rate	County	Effective Date	Rate	County	Effective Date	Rate	County	Effective Date	Rate
Adams	1/1/81	2%	Fillmore	10/1/95	2%	Kimball (cont.)	10/1/82	1%	Red Willow	4/1/82	1%
Box Butte	10/1/89	2	Frontier	7/1/00	2		7/1/90	2		7/1/92	2
Brown	1/1/90	2	Furnas	4/1/02	2	Knox	7/1/89	1	Richardson	1/1/02	2
Buffalo	8/1/80	2	Gage	4/1/86	2	Lancaster	8/1/80	2	Rock	7/1/02	2
Cass	7/1/94	1	Garfield	1/1/88	2	Lincoln	8/1/80	2	Saline	1/1/01	1
	10/1/97	2	Hall	8/1/80	2	Madison	1/1/82	2	Sarpy	8/1/80	2
Chase	7/1/90	2	Hamilton	1/1/95	2	Merrick	1/1/93	2	Saunders	7/1/99	2
Cherry	7/1/86	2	Harlan	10/1/87	2	Morrill	10/1/82	2	Scotts Bluff	1/1/81	2
Cheyenne	4/1/83	2	Holt	1/1/86	2	Nance	10/1/03	2	Seward	4/1/89	2
Colfax	1/1/97	2	Howard	7/1/01	2	Nemaha	10/1/90	2	Sheridan	7/1/82	2
Custer	4/1/82	2	Jefferson	1/1/90	1	Nuckolls	4/1/97	2	Sioux	10/1/85	2
Dakota	7/1/91	2		7/1/93	2	Otoe	10/1/86	1.5	Thayer	4/1/97	2
Dawes	8/1/80	2	Johnson	4/1/97	2		7/1/97	2	Valley	4/1/97	2
Dawson	10/1/82	2	Kearney	4/1/84	2	Pawnee	7/1/92	2	Washington	4/1/85	2
Deuel	7/1/93	2		7/1/84	0	Phelps	1/1/84	2	Wayne	7/1/99	2
Dodge	1/1/87	2		7/1/96	2	Pierce	7/1/00	2	Webster	7/1/83	2
Douglas	8/1/80	2	Keith	8/1/80	2	Platte	7/1/82	2	York	8/1/80	2
	10/1/89	4	Kimball	8/1/80	2						

Motor Vehicle Fuels Tax

Motor vehicle fuels tax is imposed upon the importing, producing, refining, manufacturing, compounding, or blending of motor vehicle fuels in the State of Nebraska for use, distribution, sale, or delivery in this state. Motor vehicle fuels include all products commonly or commercially known as gasoline, gasohol, ethanol, casing head gasoline, natural gasoline, benzine, benzol, hexane, and naphtha with an initial boiling point under 200 degrees Fahrenheit.

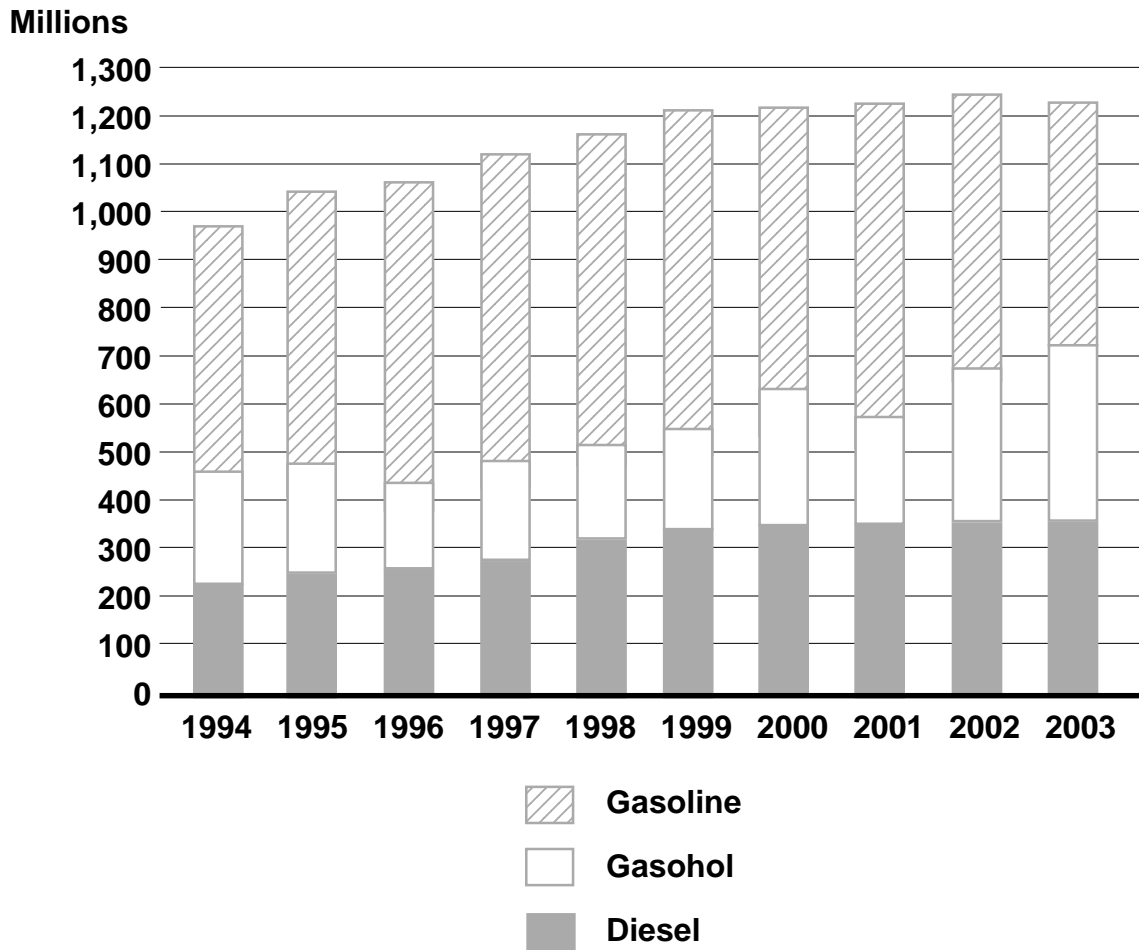
Table 18 — Gasoline Net Taxable Gallons and Net Tax Due

MONTH	2003 TAXABLE GALLONS	2002 TAXABLE GALLONS	PERCENT INCREASE OR (DECREASE)	2003 TAX DUE	2002 TAX DUE	PERCENT INCREASE OR (DECREASE)
January	40,887,480	45,794,646	-10.72%	\$9,772,354	\$10,933,931	-10.62%
February	34,115,938	41,828,664	-18.44	8,189,961	9,896,728	-17.25
March	37,469,866	45,882,079	-18.33	8,781,501	10,683,520	-17.80
April	38,723,579	45,683,871	-15.24	9,261,691	10,801,650	-14.26
May	45,598,159	49,703,331	-8.26	10,864,802	11,734,362	-7.41
June	45,837,284	49,542,687	-7.48	10,693,090	11,663,088	-8.31
July	48,229,266	52,313,796	-7.81	11,545,533	12,315,058	-6.25
August	46,391,932	51,584,930	-10.07	11,105,437	12,214,540	-9.08
September	41,335,719	46,954,753	-11.97	9,893,778	11,000,495	-10.06
October	41,882,278	46,615,083	-10.15	10,024,669	11,056,473	-9.33
November	41,682,692	42,185,069	-1.19	9,975,873	10,281,788	-2.98
December	48,857,411	45,183,429	8.13	11,693,926	10,680,238	9.49
Total	511,011,604	563,272,338	-9.28%	\$121,802,615	\$133,261,871	-8.60%

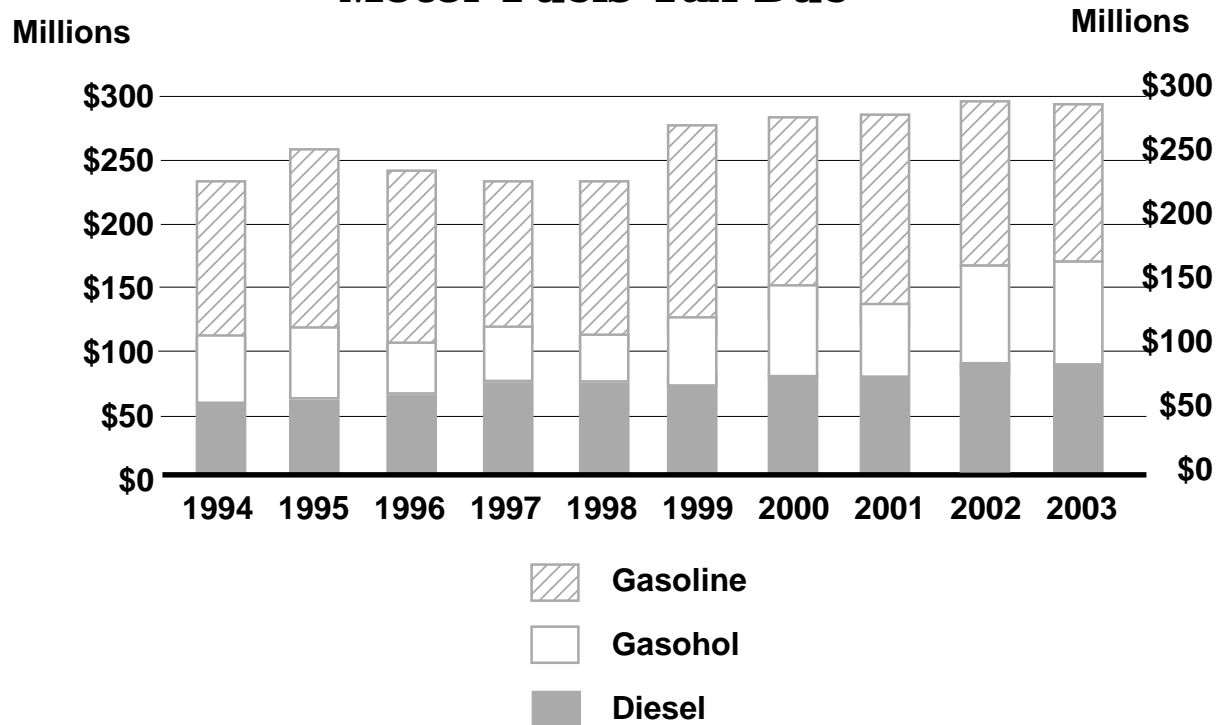
Table 19 — Gasohol Net Taxable Gallons and Net Tax Due

MONTH	2003 TAXABLE GALLONS	2002 TAXABLE GALLONS	PERCENT INCREASE OR (DECREASE)	2003 TAX DUE	2002 TAX DUE	PERCENT INCREASE OR (DECREASE)
January	28,556,526	21,974,476	29.95%	\$6,790,958	\$5,145,380	31.98%
February	27,179,209	21,206,901	28.16	6,434,970	5,098,315	26.22
March	31,636,735	24,426,212	29.52	7,480,537	5,752,664	30.04
April	30,594,983	25,643,655	19.31	7,277,043	6,075,928	19.77
May	33,000,710	28,862,948	14.34	7,867,615	6,891,609	14.16
June	32,614,038	29,070,169	12.19	7,743,272	6,849,750	13.05
July	33,515,253	30,424,971	10.16	8,023,167	7,232,653	10.93
August	33,594,157	30,261,167	11.01	8,041,868	7,173,618	12.10
September	32,478,065	26,346,393	23.27	7,773,683	6,187,779	25.63
October	32,907,504	29,663,833	10.93	7,876,525	7,068,893	11.43
November	27,788,462	28,920,147	-3.91	6,650,582	6,573,602	1.17
December	25,168,970	29,334,241	-14.20	6,024,144	6,828,349	-11.78
Total	369,034,612	326,135,113	13.15%	\$87,984,364	\$76,878,540	14.45%

Motor Fuels Gallons



Motor Fuels Tax Due



Diesel and Alternative Fuels Tax

The Special Fuels Tax Act was repealed by the ninety-third Legislature with the passage of LB 1160 and was replaced with the Diesel Fuel Tax Act and the Alternative Fuel Tax Act. This legislation became effective on July 1, 1994.

Diesel fuel includes all combustible liquids suitable for use in diesel-powered motor vehicles. It does not include kerosene. Undyed diesel fuel is subject to tax when it is imported into the state. A taxable import occurs when: (1) the fuel is withdrawn from a Nebraska pipeline terminal facility; or (2) the fuel is imported into Nebraska

via truck or rail. Diesel fuel stored at a Nebraska pipeline terminal facility is not subject to the tax.

Undyed diesel fuel is taxed in the same manner as gasoline, upon receipt of the fuel as opposed to on the sale of the fuel.

Alternative fuel is defined as propane, compressed natural gas, liquefied petroleum gas, liquefied natural gas, electricity, and any other source of energy used to power a motor vehicle, except motor vehicle fuels and diesel fuel.

Table 20 — Diesel Fuel Net Taxable Gallons and Net Tax Due

MONTH	2003 TAXABLE GALLONS	2002 TAXABLE GALLONS	PERCENT INCREASE OR (DECREASE)	2003 TAX DUE	2002 TAX DUE	PERCENT INCREASE OR (DECREASE)
January	27,450,401	26,154,899	4.95%	\$6,704,432	\$6,377,393	5.13%
February	24,455,015	25,311,611	-3.38	5,971,930	6,171,661	-3.24
March	27,565,922	29,597,420	-6.86	6,734,086	7,213,771	-6.65
April	28,497,937	30,324,328	-6.02	6,960,473	7,395,168	-5.88
May	28,250,923	31,266,206	-9.64	6,900,110	7,625,386	-9.51
June	30,125,280	31,303,314	-3.76	7,360,088	7,635,220	-3.60
July	30,566,668	31,473,575	-2.88	7,466,472	7,656,466	-2.48
August	29,438,598	32,146,525	-8.42	7,191,017	7,820,831	-8.05
September	32,379,625	32,115,024	0.82	7,911,521	7,814,036	1.25
October	33,731,289	34,171,710	-1.29	8,240,242	8,313,517	-0.88
November	28,383,352	29,709,113	-4.46	6,932,133	7,226,658	-4.08
December	29,049,710	\$27,331,178	6.29	7,097,480	6,649,154	6.74
Total	349,894,720	\$360,904,903	-3.05%	\$85,469,984	\$87,899,261	-2.76%

Aircraft Fuels Tax

Aircraft fuels tax is imposed upon the importing, producing, refining, manufacturing, compounding, or blending of aircraft fuels in Nebraska for use, distribution, sale or delivery in this state. Aircraft fuels include aircraft gasoline, jet fuel, or any other fuel used exclusively for propelling aircraft.

The tax rate for aviation gasoline is five cents per gallon and the tax rate for aviation jet fuel is three cents per gallon. Revenue from the aircraft fuels tax is credited to the Department of Aeronautics Cash Fund.

Table 21 — Aircraft Fuel Net Taxable Gallons and Net Tax Due

MONTH	2003 TAXABLE GALLONS	2002 TAXABLE GALLONS	PERCENT INCREASE OR (DECREASE)	2003 TAX DUE	2002 TAX DUE	PERCENT INCREASE OR (DECREASE)
January	3,890,892	3,951,194	-1.53%	\$114,798	\$116,397	-1.37%
February	3,722,217	3,645,464	2.11	110,549	108,350	2.03
March	4,234,966	4,249,884	-0.35	124,754	127,545	-2.19
April	3,954,087	4,139,597	-4.48	117,549	125,676	-6.47
May	4,343,399	4,234,330	2.58	130,244	127,472	2.17
June	4,282,394	4,346,219	-1.47	129,380	133,337	-2.97
July	4,692,374	4,971,491	-5.61	143,464	153,770	-6.70
August	4,868,806	4,507,714	8.01	147,544	137,555	7.26
September	4,072,400	3,770,060	8.02	121,405	113,664	6.81
October	4,348,159	4,056,152	7.20	129,387	120,309	7.55
November	3,791,920	3,599,019	5.36	113,409	106,729	6.26
December	4,071,573	3,979,804	2.31	120,355	118,112	1.90
Total	50,273,187	49,450,928	1.66%	\$1,502,838	\$1,488,916	0.94%

Compressed Fuels Tax

The Compressed Fuel Act defines compressed fuels as compressed natural gas, liquefied petroleum gas, liquefied natural gas, butane, and any other type of compressed gas or compressed liquid gas suitable for fueling a motor vehicle, except motor vehicle or diesel fuels.

The tax rate consists of a fixed portion of 12.5 cents per gallon and a variable rate set by the State Tax Board. All excise taxes are credited to the Highway Trust Fund. The balance is then allocated as applicable between the Highway Restoration and Improvement Bond Fund and the Highway Cash Fund.

Retailers receive a commission of two percent upon the first \$5,000 dollars collected and one-half percent upon amounts in excess of \$5,000 to offset collection costs.

Table 22 — Compressed Fuel Net Taxable Gallons and Net Tax Due

MONTH	2003 TAXABLE GALLONS	2002 TAXABLE GALLONS	PERCENT INCREASE OR (DECREASE)	2003 TAX DUE	2002 TAX DUE	PERCENT INCREASE OR (DECREASE)
January	84,869	125,417	-32.33%	\$20,558	\$30,357	-32.28%
February	100,629	111,089	-9.42	24,390	26,909	-9.36
March	190,157	206,516	-7.92	45,936	49,838	-7.83
April	101,005	132,989	-24.05	24,480	32,248	-24.09
May	96,577	90,125	7.16	23,411	21,786	7.46
June	167,535	194,880	-14.03	40,477	47,010	-13.90
July	108,489	98,756	9.86	26,315	23,801	10.56
August	105,750	93,375	13.25	25,621	22,550	13.62
September	154,197	204,426	-24.57	37,225	49,208	-24.35
October	117,833	93,647	25.83	28,601	22,614	26.47
November	89,828	114,097	-21.27	21,750	27,560	-21.08
December	194,225	162,076	19.84	46,948	38,909	20.66
Total	1,511,094	1,627,393	-7.15%	\$365,712	\$392,790	-6.89%

Petroleum Release Remedial Action Fee

The petroleum release remedial action fee is imposed upon the importer, refiner, or distributor who first sells, offers for sale, or uses petroleum in Nebraska. The fee is nine-tenths of one cent (.009) per gallon on motor vehicle fuels such as gasoline and gasohol, and three-tenths of one cent (.003) on all other petroleum products.

Revenue from the fee is placed in the Petroleum Release Remedial Action Cash Fund.

Table 23 — Petroleum Release Remedial Action Fee

MONTH	GALLONS SUBJECT TO THE FEE		2003 TOTAL GALLONS	2002 TOTAL GALLONS	2003 TOTAL FEE
	MOTOR VEHICLE FUELS	OTHER PETROLEUM PRODUCTS			
January	67,057,871	72,042,837	139,100,708	154,839,529	\$819,648
February	59,972,260	71,419,759	131,392,019	136,159,102	754,010
March	65,983,587	79,221,693	145,205,280	146,583,518	831,527
April	68,596,370	85,784,819	154,381,189	159,527,723	881,370
May	77,331,261	91,453,563	168,784,824	169,531,270	970,346
June	75,971,873	93,344,946	169,316,819	172,785,225	963,129
July	80,510,022	118,742,339	199,252,361	203,657,248	1,080,816
August	78,559,974	97,085,992	175,645,966	187,896,190	998,300
September	71,881,666	97,841,339	169,723,005	162,850,690	940,459
October	73,591,062	92,322,077	165,913,139	167,735,778	939,298
November	68,476,441	78,283,932	146,760,373	150,644,926	851,150
December	73,386,700	76,080,069	149,466,769	149,723,159	888,715
Total	861,319,087	1,053,623,365	1,914,942,452	1,961,934,358	\$10,918,768

Motor Fuels Tax Rates

For 2003 the motor fuels tax rates are as follows: January 1 through June 30, 24.6 cents; July 1 through December 31, 24.6 cents.

Per LB 1161 enacted in the 1998 Legislative Session, motor fuels tax rates will be set semiannually.

The tax rate consists of a fixed portion of 12.5 cents per gallon and a variable rate which is set semiannually. The variable portion of the rate is determined by multiplying the average statewide cost of motor fuels purchased by the State of Nebraska by the variable excise tax percent rate which is set by the State Tax Board.

The semiannual motor fuels tax rate applies to the motor

vehicle fuels, and diesel fuel tax programs.

Two cents of the fixed portion of the motor fuels tax rate is credited to the Highway Allocation Fund. The remaining 10.5 cents of the fixed portion is credited to the Highway Trust Fund. Revenue generated by the variable portion of the tax rate is credited to the Highway Cash Fund. Motor fuels tax revenue credited to the Highway Trust Fund is combined with other sources of highway user revenue and distributed to the Highway Cash Fund (53 1/3 percent) and the Highway Allocation Fund (46 2/3 percent). Highway Allocation Fund revenue is distributed 50 percent to cities and fifty percent to counties.

CHRONOLOGY OF MOTOR FUELS TAX RATES

EFFECTIVE DATE	AIRCRAFT FUEL		PETROLEUM RELEASE FEE		GASOLIN	MOTOR FUEL & DIESEL FUEL	VARIABLE EXCISE TAX		TOTAL TAX	
	GAS	JET	M.V. FUELS	OTHER PROD.			PERCENT	¢/GALLON	GASOLIN	M.F. & D.F.
	¢/GAL.	¢/GAL.	¢/GALLON	¢/GALLON	¢/GALLON	¢/GALLON			¢/GALLON	¢/GALLON
Jan. 1, 1989	5	3	—	—	9.5	12.5	10.4	5.7	15.2	18.2
April 1, 1989	5	3	—	—	9.5	12.5	10.4	6.0	15.5	18.5
July 1, 1989	5	3	—	—	9.5	12.5	12.9	9.8	19.3	22.3
Oct. 1, 1989	5	3	.003	.001	9.5	12.5	14.2	9.5	19.0	22.0
Dec. 1, 1989	5	3	.003	.001	9.5	12.5	14.2	9.5	19.0	22.0
April 1, 1990	5	3	.003	.001	9.5	12.5	14.2	10.3	19.8	22.8
July 1, 1990	5	3	.003	.001	9.5	12.5	13.8	9.4	18.9	21.9
July 10, 1990	5	3	.003	.001	10.5	12.5	13.8	9.4	19.9	21.9
Oct. 1, 1990	5	3	.003	.001	10.5	12.5	13.8	8.9	19.4	21.4
Jan. 1, 1991	5	3	.003	.001	10.5	12.5	13.8	14.0	24.5	26.5
April 1, 1991	5	3	.003	.001	10.5	12.5	13.8	11.4	21.9	23.9
July 1, 1991	5	3	.003	.001	10.5	12.5	15.4	11.2	21.7	23.7
Oct. 1, 1991	5	3	.003	.001	10.5	12.5	15.4	10.9	21.4	23.4
Jan. 1, 1992	5	3	.003	.001	10.5	12.5	15.4	11.3	21.8	23.8
April 1, 1992	5	3	.003	.001	10.5	12.5	15.4	9.2	19.7	21.7
July 1, 1992	5	3	.003	.001	10.5	12.5	16.4	11.1	21.6	23.6
Oct. 1, 1992	5	3	.006	.002	10.5	12.5	16.4	11.5	22.0	24.0
Jan. 1, 1993	5	3	.006	.002	12.5	12.5	16.4	12.1	24.6	24.6
April 1, 1993	5	3	.006	.002	12.5	12.5	16.4	10.2	22.7	22.7
July 1, 1993	5	3	.006	.002	12.5	12.5	15.6	11.8	24.3	24.3
Oct. 1, 1993	5	3	.006	.002	12.5	12.5	17.6	11.3	23.8	23.8
Jan. 1, 1994	5	3	.006	.002	12.5	12.5	17.6	13.5	26.0	26.0
April 1, 1994	5	3	.006	.002	12.5	12.5	17.6	10.9	23.4	23.4
July 1, 1994	5	3	.006	.002	12.5	12.5	17.2	11.4	23.9	23.9
Oct. 1, 1994	5	3	.006	.002	12.5	12.5	17.2	12.3	24.8	24.8
Jan. 1, 1995	5	3	.006	.002	12.5	12.5	17.2	11.7	24.2	24.2
April 1, 1995	5	3	.006	.002	12.5	12.5	17.2	11.5	24.0	24.0
June 1, 1995	5	3	.006	.002	12.5	12.5	18.7	13.2	25.7	25.7
Oct. 1, 1995	5	3	.006	.002	12.5	12.5	18.7	12.3	24.8	24.8
Jan. 1, 1996	5	3	.006	.002	12.5	12.5	18.7	12.6	25.1	25.1
April 1, 1996	5	3	.006	.002	12.5	12.5	18.7	13.2	25.7	25.7
July 1, 1996	5	3	.006	.002	12.5	12.5	16.6	13.9	26.4	26.4
Oct. 1, 1996	5	3	.006	.002	12.5	12.5	16.6	12.8	25.3	25.3
Jan. 1, 1997	5	3	.006	.002	12.5	12.5	14.5	12.8	25.3	25.3
April 1, 1997	5	3	.006	.002	12.5	12.5	14.5	12.4	24.9	24.9
July 1, 1997	5	3	.006	.002	12.5	12.5	16.2	12.3	24.8	24.8
Oct. 1, 1997	5	3	.006	.002	12.5	12.5	16.2	12.0	24.5	24.5
Jan. 1, 1998	5	3	.006	.002	12.5	12.5	16.2	12.1	24.6	24.6
April 1, 1998	5	3	.006	.002	12.5	12.5	16.2	10.3	22.8	22.8
July 1, 1998	5	3	.009	.003	12.5	12.5	18.3	11.0	23.5	23.5
Jan. 1, 1999	5	3	.009	.003	12.5	12.5	18.3	10.3	22.8	22.8
July 1, 1999	5	3	.009	.003	12.5	12.5	18.6	11.6	24.1	24.1
Jan. 1, 2000	5	3	.009	.003	12.5	12.5	15.2	11.4	23.9	23.9
July 1, 2000	5	3	.009	.003	12.5	12.5	15.2	11.4	23.9	23.9
Jan. 1, 2001	5	3	.009	.003	12.5	12.5	15.2	11.4	23.9	23.9
July 1, 2001	5	3	.009	.003	12.5	12.5	11.5	12.0	24.5	24.5
Jan. 1, 2002	5	3	.009	.003	12.5	12.5	13.8	12.0	24.5	24.5
July 1, 2002	5	3	.009	.003	12.5	12.5	13.8	12.0	24.5	24.5
Jan. 1, 2003	5	3	.009	.003	12.5	12.5	11.7	12.1	24.6	24.6
July 1, 2003	5	3	.009	.003	12.5	12.5	12.2	12.1	24.6	24.6

HOMESTEAD EXEMPTION

The homestead exemption program was created by the Legislature to provide property tax relief to elderly and disabled homeowners on a limited income. The specific requirements have been modified since the creation in 1969, but the main criteria is to provide local property tax relief to qualifying elderly and disabled individuals who own and live in the home for which an exemption application is made. The exemption applies to all or

part of the local property taxes levied against the home with the state reimbursing local governments from general fund revenues for the taxes exempted under the program.

For more detailed information or answers to questions about the Nebraska homestead exemption, please contact the local county assessor's office or the Department of Revenue.

Statistical Tables

The following tables, Table 1 through Table 6, are the summarization of the Nebraska Schedule I - Income Statement forms of the applicants for homestead exemption filed during the year 2003.

QUALIFIED OWNER OCCUPANT OVER 65 YEARS OLD

Table 1 - Who FILED a 2002 Federal Income Tax Return, and

Table 2 - Who DID NOT FILE a 2002 Federal Income Tax Return

Table 1 presents the household income components and medical and dental expenses for applicants who filed a 2002 Federal Income Tax Return and Table 2 the household income components and medical and dental expenses for applicants who did not file a 2002 Federal Income Tax Return under the qualification group of Over Age 65. The statistics are grouped by the sliding income scale of 100, 85, 70, 55, 40, and 25 percentage of relief and by filing status.

DISABLED INDIVIDUALS, DISABLED VETERANS AND HOMES CONTRIBUTED TO BY VETERANS AFFAIRS

Table 3 - Who FILED a 2002 Federal Income Tax Return, and

Table 4 - Who DID NOT FILE a 2002 Federal Income Tax Return

Table 3 and Table 4 provide the household income components and medical and dental expenses for applicants who filed and who did not file a 2002 Federal Income Tax Return, respectively for the following exemption groups: (1) veterans disabled by a non service-related accident or illness, (2) disabled individuals, (3) veterans with a 100 percent service-related disability, and (4) homes contributed to by the Department of Veterans Affairs. The statistics are grouped by single and married filing status.

2003 HOMESTEAD EXEMPTION PROGRAM BY COUNTIES

Table 5 - Who FILED a 2002 Federal Income Tax Return, and

Table 6 - Who DID NOT FILE a 2002 Federal Income Tax Return

Table 5 and Table 6 includes all groups of exemptions and list the components of household income and medical and dental expenses by counties for applicants who filed a 2002 Federal Income Tax Return and for applicants who did not file a 2002 Federal Income Tax Return, respectively.

**Table 1 — Qualified Owner Occupant Over 65 Years Old
Statewide Applicants Who FILED a 2002 Federal Income Tax Return**

EXEMPTION	NUMBER APPROVED	TOTAL INCOME	ACTUAL VALUE	CALCULATED EXEMPTION VALUE	NUMBER OF FILERS	FEDERAL ADJ GROSS INCOME ¹	SOCIAL SECURITY INCOME		TIER I RAILROAD INCOME	
							NO.	AMOUNT	NO.	AMOUNT
100%										
Single	23,782	\$311,031,596	\$1,280,741,896	\$1,116,762,022	8,891	\$69,645,633	8,615	\$82,737,058	267	\$2,610,651
Married	13,982	241,264,157	806,685,214	654,664,157	7,181	61,886,340	7,039	100,627,444	138	1,635,235
85%										
Single	827	17,597,338	56,240,845	40,482,774	741	9,352,655	702	7,607,166	35	386,111
Married	941	23,491,574	64,314,602	44,137,439	688	10,318,042	654	10,192,875	29	437,142
70%										
Single	668	14,934,838	45,583,194	26,007,796	608	7,980,576	579	6,532,226	27	300,086
Married	823	21,585,963	58,254,829	32,028,221	647	10,000,356	627	9,988,103	24	341,171
55%										
Single	552	12,961,566	36,864,960	17,039,052	515	7,566,394	497	5,457,080	22	193,504
Married	749	20,643,264	55,124,401	23,445,170	640	10,115,829	624	10,404,861	26	325,256
40%										
Single	440	10,789,118	30,405,066	10,224,008	427	6,642,292	402	4,461,273	22	249,768
Married	653	18,838,999	46,108,054	14,624,720	591	9,707,947	568	9,650,865	24	384,689
25%										
Single	374	9,579,950	27,386,481	5,513,690	353	5,711,575	335	3,788,682	22	219,997
Married	586	17,665,555	43,192,879	8,669,553	535	9,760,163	516	8,586,770	19	325,816
All Approved										
Single	26,643	376,894,406	1,477,222,442	1,216,029,342	11,535	106,899,125	11,130	110,583,485	395	3,960,117
Married	17,734	343,489,512	1,073,679,979	777,569,260	10,282	111,788,677	10,028	149,450,918	260	3,449,309

¹ Only positive income is used in the compilation.

EXEMPTION	NEBRASKA ADJUSTMENT		INCOME FROM NEBRASKA OBLIGATIONS		MEDICAL/DENTAL EXPENSE		MEDICAL/DENTAL DEDUCTION		HOUSEHOLD INCOME	
	NO.	AMOUNT	NO.	AMOUNT	NO.	AMOUNT	NO.	AMOUNT	NO.	AMOUNT
100%										
Single	159	\$1,491,900	59	\$70,551	4,766	\$22,938,192	4,625	\$19,298,850	8,902	\$134,430,792
Married	174	3,521,488	35	50,923	4,798	40,554,924	4,743	35,810,623	7,191	124,575,963
85%										
Single	20	134,560	13	15,850	649	2,277,832	610	1,669,199	741	15,753,086
Married	7	104,930	3	8,043	659	4,723,241	654	3,912,516	688	17,089,213
70%										
Single	15	26,387	9	14,506	535	1,812,226	506	1,289,354	608	13,564,427
Married	6	23,645	6	5,691	613	4,205,105	607	3,427,505	647	16,931,461
55%										
Single	11	9,134	13	7,836	455	1,623,595	430	1,159,276	515	12,074,508
Married	6	9,522	6	8,121	607	4,022,511	595	3,230,027	640	17,633,562
40%										
Single	14	47,802	7	9,731	377	1,341,083	359	941,108	427	10,469,756
Married	11	62,649	4	6,073	544	3,562,886	538	2,826,488	591	16,968,872
25%										
Single	16	59,033	12	52,434	310	1,087,832	283	751,235	353	9,035,812
Married	6	5,227	3	7,358	497	3,327,552	488	2,628,762	535	16,056,572
All Approved										
Single	235	1,768,816	113	170,908	7,092	31,080,760	6,813	25,109,022	11,546	195,328,381
Married	210	3,727,461	57	86,209	7,718	60,396,219	7,625	51,835,921	10,292	209,255,643

**Table 2 — Qualified Owner Occupant Over 65 Years Old
Statewide Applicants Who DID NOT FILE a 2002 Federal Income Tax Return**

EXEMPTION	WAGES & SALARIES		SOCIAL SECURITY INCOME		TIER I RAILROAD INCOME		PENSIONS & ANNUITIES		TAXABLE PENSIONS & ANNUITIES	
	NO.	AMOUNT	NO.	AMOUNT	NO.	AMOUNT	NO.	AMOUNT	NUMBER	AMOUNT
100%										
Single	934	\$3,031,219	14,500	\$146,106,505	690	\$5,896,627	2,362	\$7,651,269	4,189	\$12,021,597
Married	842	3,252,953	6,806	106,001,356	229	2,521,369	1,535	6,451,949	2,563	10,142,926
85%										
Single	11	103,789	83	1,122,620	6	84,235	27	193,974	50	352,853
Married	52	254,791	252	4,768,457	14	218,124	113	731,807	188	1,233,004
70%										
Single	12	117,590	62	896,644	3	42,012	21	130,896	32	184,900
Married	32	232,144	181	3,436,976	8	91,239	77	470,257	133	864,571
55%										
Single	3	23,861	37	505,796	7	64,517	9	81,414	20	154,375
Married	19	137,831	107	2,073,245	7	108,751	60	446,370	87	644,962
40%										
Single	5	55,167	13	168,322	0	0	4	39,387	6	55,713
Married	11	86,059	62	1,191,576	8	108,573	32	359,902	51	394,298
25%										
Single	5	62,409	21	296,261	3	47,954	3	32,615	7	75,783
Married	16	121,609	55	1,112,038	*	*	19	131,786	34	215,280
All Approved										
Single	970	3,394,035	14,716	149,096,148	709	6,135,345	2,426	8,129,555	4,304	12,845,221
Married	972	4,085,387	7,463	118,583,648	268	3,075,140	1,836	8,592,071	3,056	13,495,041

EXEMPTION	TAXABLE IRA DISTRIBUTIONS		TAX EXEMPT IRA DISTRIBUTIONS		TAXABLE INTEREST		INTEREST		OTHER INCOME	
	NO.	AMOUNT	NO.	AMOUNT	NO.	AMOUNT	NO.	AMOUNT	NO.	AMOUNT
100%										
Single	816	\$1,745,690	1,314	\$2,549,302	682	\$1,142,991	7,463	\$12,174,334	1,149	\$3,179,643
Married	786	2,123,031	1,165	3,057,921	294	521,410	3,802	7,182,820	694	2,268,065
85%										
Single	10	31,934	14	44,903	7	25,027	50	171,918	17	47,232
Married	66	266,321	100	406,771	11	25,879	175	430,339	28	88,207
70%										
Single	8	36,581	17	67,380	5	19,322	33	105,241	9	40,619
Married	38	177,342	58	261,215	10	36,517	140	339,379	19	83,640
55%										
Single	*	*	9	55,432	0	0	26	120,976	3	5,900
Married	31	118,300	41	154,866	7	17,473	77	193,280	10	22,539
40%										
Single	*	*	*	*	*	*	4	15,682	*	*
Married	16	92,572	21	112,848	6	21,164	53	145,730	7	25,732
25%										
Single	*	*	*	*	*	*	8	10,579	4	45,176
Married	15	66,001	26	123,975	*	*	41	135,937	9	43,239
All Approved										
Single	838	1,855,272	1,357	2,753,302	697	1,219,778	7,584	12,598,730	1,184	3,343,615
Married	952	2,843,567	1,411	4,117,596	330	623,082	4,288	8,427,485	767	2,531,422

Table 2 — Qualified Owner Occupant Over 65 Years Old, Statewide Applicants Who DID NOT FILE a 2002 Federal Income Tax Return (cont.)

EXEMPTION	MEDICAL & DENTAL EXPENSES		MEDICAL & DENTAL DEDUCTIONS		HOUSEHOLD INCOME	
	NO.	AMOUNT	NO.	AMOUNT	NO.	AMOUNT
100%						
Single	3,911	\$11,817,271	3,632	\$9,567,210	14,909	\$176,600,803
Married	3,486	1,480,825	3,396	18,367,992	6,921	116,703,462
85%						
Single	56	151,835	48	104,618	89	1,844,252
Married	235	1,279,065	231	1,008,653	261	6,402,361
70%						
Single	48	148,459	45	103,283	65	1,370,411
Married	165	888,287	160	690,678	184	4,654,502
55%						
Single	24	66,684	20	43,798	39	887,059
Married	97	453,917	89	336,844	110	3,009,702
40%						
Single	11	36,770	11	24,986	13	319,360
Married	60	292,028	60	215,853	67	1,870,126
25%						
Single	15	46,411	14	32,200	23	544,138
Married	51	232,876	48	170,819	57	1,608,982
All Approved						
Single	4,065	12,267,430	3,770	9,876,095	15,138	181,566,023
Married	4,094	24,626,998	3,984	20,790,839	7,600	134,249,135

Table 3 — Disabled Individuals, Veterans, and Homes Contributed by the Department of Veteran Affairs
Statewide Applicants Who FILED a 2002 Federal Income Tax Return

	NUMBER APPROVED	TOTAL INCOME	ACTUAL VALUE	CALCULATED EXEMPTION VALUE	NUMBER OF FILERS	FEDERAL ADJ. GROSS INCOME ¹	SOCIAL SECURITY INCOME		TIER I RAILROAD INCOME		
							NO.	AMOUNT	NO.	AMOUNT	
Veterans Disabled by a Non-Service-Related Accident or Illness						65 441	\$694,310 6,342,053	31 283	\$333,161 4,368,270	5 13	\$54,324 182,099
Single	221	\$1,871,371	\$1,429,125	\$10,355,580							
Married	752	3,752,126	2,718,919	42,736,127							
Disabled Individuals						369 834	3,628,328 12,881,404	127 314	1,360,447 4,657,565	5 14	42,325 165,498
Single	1,057	6,890,779	2,088,918	57,443,331							
Married	1,242	8,943,517	1,319,319	69,976,820							
Veterans with a 100% Service-Related Disability						284 373	3,082,763 4,988,800	172 170	1,565,472 2,439,532	*	*
Single	647	7,239,828	7,152,553	42,294,488							
Married	647	9,695,924	9,415,596	41,756,220							
Homes Contributed to by the Department of Veteran Affairs						NA	NA	NA	NA	NA	NA
	101	NA	4,461,119	14,461,119							

¹ Only positive income issued in the compilation.

	NEBRASKA ADJUSTMENT		INCOME FROM NEBRASKA OBLIGATIONS		MEDICAL/DENTAL EXPENSE		MEDICAL/DENTAL DEDUCTIONS		HOUSEHOLD INCOME	
	NO.	AMOUNT	NO.	AMOUNT	NO.	AMOUNT	NO.	AMOUNT	NO.	AMOUNT
Veterans Disabled by a Non-Service-Related Accident or Illness										
Single	0	\$0	0	\$0	32	\$121,288	30	\$97,233	65	\$986,677
Married	5	15,270	*	*	300	2,245,584	297	1,906,735	443	9,005,011
Disabled Individuals										
Single	5	20,208	5	8,425	179	1,191,095	174	1,064,378	369	4,154,748
Married	18	418,578	*	*	495	3,828,206	483	3,328,384	834	14,456,966
Veterans with a 100% Service-Related Disability										
Single	7	13,374	7	7,369	122	407,320	108	313,592	284	4,376,066
Married	4	103,910	0	0	189	874,719	176	690,357	374	6,636,566
Homes Contributed to by the Department of Veteran Affairs										
	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

Table 4 — Disabled Individuals, Disabled Veterans, and Homes Contributed by the Department of Veterans' Affairs
Statewide Applicants Who DID NOT FILE a 2002 Federal Income Tax Return

	WAGES & SALARIES		SOCIAL SECURITY INCOME		TIER I RAILROAD INCOME		PENSIONS & ANNUITIES		TAXABLE PENSIONS & ANNUITIES	
	NO.	AMOUNT	NO.	AMOUNT	NO.	AMOUNT	NO.	AMOUNT	NO.	AMOUNT
Veterans Disabled by a Non-Service-Related Accident or Illness										
Single	11	\$52,675	57	\$635,785	*	*	17	\$67,746	31	\$151,171
Married	41	299,356	242	3,969,248	9	\$116,964	64	347,624	111	536,187
Disabled Individuals										
Single	45	214,176	197	2,023,293	10	84,151	42	191,368	74	294,681
Married	51	313,367	237	3,750,904	9	122,929	79	476,914	117	573,964
Veterans with a 100% Service-Related Disability										
Single	11	68,331	227	2,073,470	4	33,603	36	274,847	76	421,027
Married	30	197,926	168	2,494,535	3	44,719	28	171,672	53	278,002
Homes Contributed to by the Department of Veteran Affairs										
	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

	IRA DISTRIBUTION		TAXABLE IRA DISTRIBUTION		TAX EXEMPT INTEREST		TAXABLE INTEREST		OTHER INCOME	
	NO.	AMOUNT	NO.	AMOUNT	NO.	AMOUNT	NO.	AMOUNT	NO.	AMOUNT
Veterans Disabled by a Non-Service-Related Accident or Illness										
Single	*	*	*	*	*	*	30	\$22,855	5	\$25,656
Married	21	\$83,197	49	\$163,902	5	\$6,677	118	235,730	17	41,499
Disabled Individuals										
Single	9	15,529	14	20,498	6	10,015	107	172,828	42	114,427
Married	21	54,690	30	112,696	12	31,412	127	251,999	36	88,563
Veterans with a 100% Service-Related Disability										
Single	9	24,272	12	22,255	14	17,041	140	244,038	19	84,961
Married	7	29,146	18	59,702	5	9,220	116	190,973	11	46,079
Homes Contributed to by the Department of Veteran Affairs										
	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

	MEDICAL & DENTAL EXPENSES		MEDICAL & DENTAL DEDUCTIONS		HOUSEHOLD INCOME ¹	
	NO.	AMOUNT	NO.	AMOUNT	NO.	AMOUNT
Veterans Disabled by a Non-Service-Related Accident or Illness						
Single	24	\$56,945	23	\$44,995	84	\$884,694
Married	134	746,855	133	622,688	273	4,749,705
Disabled Individuals						
Single	91	272,466	87	231,808	330	2,736,029
Married	140	979,133	139	857,249	306	4,486,551
Veterans with a 100% Service-Related Disability						
Single	52	130,833	50	102,280	268	2,863,763
Married	69	315,389	66	261,317	207	3,059,358
Homes Contributed to by the Department of Veteran Affairs						
	N/A	N/A	N/A	N/A	N/A	N/A

¹ Only positive income is used in the compilation.

Table 5 — Homestead Exemption Program by Counties
Applicants Who FILED a 2002 Federal Income Tax Return

COUNTY	NUMBER APPROVED	TOTAL INCOME	ACTUAL VALUE	EXEMPTION VALUE	NUMBER OF FILERS	FEDERAL ADJ. GROSS INCOME ¹	SOCIAL SECURITY INCOME		TIER I RAILROAD INCOME	
							NO.	AMOUNT	NO.	AMOUNT
ADAMS	918	\$15,292,612	\$52,812,293	\$41,190,072	423	\$4,575,053	376	\$5,077,244	13	\$148,448
ANTELOPE	452	6,438,520	15,105,043	11,455,519	261	2,461,819	247	2,834,306	*	*
ARTHUR	17	290,796	519,165	408,565	15	110,688	12	128,869	*	*
BANNER	20	277,540	724,535	538,927	15	155,638	13	145,899	0	0
BLAINE	27	394,118	796,792	531,487	17	151,205	14	146,836	*	*
BOONE	321	4,703,405	12,334,595	8,527,948	173	1,751,113	170	1,953,390	0	0
BOX BUTTE	395	6,098,913	18,193,613	13,142,154	204	1,916,316	180	2,277,772	22	280,447
BOYD	181	2,657,232	3,865,485	3,459,894	103	1,072,783	101	1,006,724	*	*
BROWN	233	3,531,179	7,235,674	6,062,685	134	1,329,992	127	1,413,380	*	*
BUFFALO	1,005	15,906,968	60,066,095	48,483,573	508	5,154,808	466	5,882,190	12	126,300
BURT	426	6,765,515	19,726,515	12,936,513	214	2,176,620	209	2,711,272	*	*
BUTLER	324	4,852,620	14,034,705	10,334,759	177	1,663,229	172	1,971,818	*	*
CASS	591	9,711,726	41,307,483	33,346,306	290	3,130,210	265	3,308,090	15	155,878
CEDAR	474	7,315,221	19,096,550	13,887,918	275	2,906,983	264	2,903,993	0	0
CHASE	186	2,742,035	7,635,655	5,762,530	98	796,164	94	1,193,899	*	*
CERRY	232	3,290,304	9,108,192	6,693,783	96	932,260	89	998,634	0	0
CHEYENNE	357	5,740,248	15,226,747	11,362,590	170	1,712,037	156	1,915,536	*	*
CLAY	265	4,109,003	10,417,560	7,755,859	127	1,253,409	119	1,462,301	*	*
COLFAX	453	6,879,102	23,340,700	14,751,378	241	2,372,953	229	2,664,422	*	*
CUMING	515	8,286,735	23,863,710	16,292,614	340	3,470,196	334	4,025,941	*	*
CUSTER	611	8,727,637	18,554,068	14,993,377	343	2,954,640	331	3,839,855	*	*
DAKOTA	484	7,494,587	27,186,670	20,115,600	189	1,881,124	178	2,241,500	*	*
DAWES	381	5,935,764	15,083,960	11,237,381	200	1,936,533	171	2,103,437	17	208,549
DAWSON	690	11,287,123	36,630,651	25,831,312	301	2,892,934	285	3,648,346	*	*
DEUEL	110	1,738,151	4,106,776	3,261,165	52	429,561	50	713,568	*	*
DIXON	299	4,576,539	12,644,015	9,131,426	165	1,739,168	162	1,752,193	0	0
DODGE	1,327	22,616,902	95,176,597	71,702,875	683	7,025,895	639	8,369,725	10	120,635
DOUGLAS	9,586	155,585,231	662,498,548	554,134,685	4,133	45,599,237	3,721	46,901,226	203	1,930,075
DUNDY	93	1,437,148	2,612,835	2,081,032	43	407,336	42	464,798	0	0
FILLMORE	282	4,387,431	9,919,685	7,795,698	151	1,329,278	147	1,789,373	0	0
FRANKLIN	251	3,489,762	5,809,372	5,219,571	139	1,241,221	130	1,405,006	*	*
FRONTIER	111	1,843,810	6,166,004	3,384,672	65	600,383	63	764,692	0	0
FURNAS	274	4,138,978	9,122,965	7,061,774	125	1,345,032	120	1,325,189	*	*
GAGE	999	15,549,119	51,937,457	38,490,142	457	4,485,039	430	5,442,007	*	*
GARDEN	138	1,975,365	4,426,515	3,544,116	57	491,453	54	643,685	0	0
GARFIELD	143	2,120,683	4,600,075	3,974,450	76	721,827	71	772,931	0	0
GOSPER	83	1,444,399	4,647,608	2,676,317	50	569,114	46	553,017	0	0
GRANT	26	377,040	895,334	527,339	19	130,240	19	244,451	0	0
GREELEY	179	2,542,553	5,367,570	4,353,204	109	1,037,537	103	1,127,296	0	0
HALL	1,557	25,877,629	103,851,717	80,798,885	778	8,370,099	701	9,078,496	13	150,573
HAMILTON	246	3,938,265	13,490,283	10,411,893	125	1,523,563	113	1,414,364	0	0
HARLAN	203	2,992,698	7,227,717	5,370,433	90	970,190	86	1,043,159	0	0
HAYES	35	442,520	921,863	821,153	21	153,051	22	243,924	0	0
HITCHCOCK	164	2,470,642	4,745,530	4,169,162	80	690,651	79	1,000,802	0	0
HOLT	585	8,299,990	21,637,699	16,119,730	304	2,974,377	286	3,188,240	*	*
HOOKER	58	869,424	1,615,168	1,398,921	25	252,018	24	264,782	*	*
HOWARD	359	5,336,540	17,089,015	11,402,224	189	1,963,506	180	2,030,919	*	*
JEFFERSON	524	7,721,836	18,064,609	14,137,747	226	2,079,164	206	2,516,963	10	115,688
JOHNSON	284	4,305,904	13,045,513	9,452,257	163	1,650,905	154	1,762,748	*	*
KEARNEY	181	3,035,090	8,997,555	6,716,185	91	1,047,732	81	1,014,974	*	*
KEITH	407	6,578,046	21,662,742	13,780,533	212	2,238,954	202	2,615,993	*	*
KEYA PAHA	50	778,661	1,108,223	979,482	30	289,054	30	334,942	0	0
KIMBALL	192	3,082,347	7,082,099	5,614,369	85	884,273	77	1,090,261	0	0
KNOX	587	8,382,248	17,208,535	14,473,425	282	2,810,575	274	3,003,431	0	0
LANCASTER	4,413	72,805,812	410,791,593	347,723,549	2,234	24,294,616	1,997	25,917,102	93	1,130,069
LINCOLN	1,098	18,152,041	59,605,624	45,107,820	549	5,779,935	396	4,735,806	124	1,733,975
LOGAN	31	503,335	1,235,262	874,160	16	136,293	15	160,406	*	*
LOUP	41	520,438	1,039,115	934,396	26	202,308	25	247,860	0	0
MADISON	965	15,631,983	54,230,386	41,638,747	477	5,300,653	453	5,537,676	10	90,063
MCPHERSON	29	491,755	980,478	799,410	23	254,032	22	232,621	*	*
MERRICK	354	5,579,178	17,446,436	12,289,022	193	1,902,390	183	2,261,696	*	*
MORRILL	265	3,916,170	9,679,230	7,401,759	120	1,360,665	117	1,369,009	*	*
NANCE	227	3,516,027	8,845,725	6,588,816	133	1,254,890	133	1,566,685	0	0
NEMAHA	353	5,237,597	13,410,195	10,077,066	182	1,807,445	172	2,135,743	*	*
NUCKOLLS	303	4,594,751	7,037,865	6,113,461	135	1,272,996	134	1,615,891	*	*
OTOE	625	9,283,652	36,408,230	28,441,032	320	2,987,290	301	3,743,325	*	*
PAWNEE	253	3,787,489	6,764,885	5,713,413	136	1,335,005	131	1,412,407	0	0
PERKINS	125	2,088,599	4,933,323	3,645,473	76	765,534	73	913,448	0	0
PHELPS	283	4,580,659	14,160,866	11,183,947	146	1,308,789	133	1,828,584	*	*
PIERCE	373	5,566,200	17,154,826	12,480,137	212	1,959,522	205	2,339,033	0	0
PLATTE	925	14,957,062	61,846,585	51,833,153	437	4,313,278	410	5,003,368	*	*
POLK	262	4,049,828	12,635,410	9,110,596	151	1,513,216	144	1,852,827	*	*
RED WILLOW	444	7,184,687	20,697,411	14,046,775	218	2,192,036	190	2,455,481	14	187,838
RICHARDSON	604	8,501,349	19,497,816	16,011,905	266	2,608,336	242	2,842,557	*	*
ROCK	124	1,475,797	3,288,145	2,808,451	70	506,578	65	704,465	0	0
SALINE	558	8,786,989	31,864,435	21,178,460	309	2,958,744	295	3,677,742	*	*
SARPY	1,446	24,656,322	141,958,961	118,706,317	776	9,485,147	647	7,847,202	23	251,799
SAUNDERS	787	12,667,114	57,746,865	45,460,717	464	4,904,428	432	5,221,763	*	*
SCOTTS BLUFF	1,589	25,338,683	87,933,322	61,109,904	656	6,826,025	601	8,015,888	*	*
SEWARD	494	8,379,539	33,259,565	26,139,689	281	2,902,598	272	3,585,976	*	*
SHERIDAN	315	4,731,039	9,502,210	7,987,484	169	1,642,890	164	1,904,426	*	*
SHERMAN	259	3,966,254	8,355,450	6,589,094	139	1,390,293	132	1,546,670	*	*
SIOUX	43	580,766	1,323,580	1,100,241	31	208,846	30	329,702	*	*
STANTON	190	2,898,674	9,287,265	6,127,613	102	1,055,653	92	1,016,359	0	0
THAYER	337	5,275,020	10,494,348	8,442,771	175	1,635,843	167	1,946,938	*	*
THOMAS	38	494,571	921,113	829,006	21	152,981	20	210,268	*	*
THURSTON	195	3,265,389	6,173,360	4,859,644	111	1,100,023	108	1,358,315	0	0
VALLEY	297	4,785,018	9,858,235	7,890,310	154	1,558,733	143	1,697,503	*	*
WASHINGTON	500	8,123,354	42,703,330	35,371,184	247	2,675,253	233	3,150,434	*	*
WAYNE	275	4,541,057	14,382,532	10,205,932	164	1,731,222	158	1,919,341	0	0
WEBSTER	271	3,916,100	8,687,955	6,386,414	110	1,172,470	101	1,159,532	*	*
WHEELER	31	392,802	701,950	642,854	18	139,834	17	125,282	0	0
YORK	431	6,890,507	22,098,006	16,683,957	197	1,899,529	188	2,440,715	*	*
OMAHA ²	11,532	188,364,907	847,160,839	708,212,186	5,156	57,759,637	4,601	57,898,862	231	2,226,698
LINCOLN	4,413	72,805,812	410,791,593	347,723,549	2,234	24,294,616	1,997	25,917,102	93	1,130,069
OTHER	33,099	517,606,742	1,611,535,538	1,216,686,548	16,793	168,251,205	15,657	190,942,884	370	4,518,780
TOTAL	49,044	\$778,777,461	\$2,869,487,970	\$2,272,622,283	24,183	\$250,305,458	22,255	\$274,758,848	694	\$7,875,547

* = Suppressed to avoid disclosure of confidential information.

¹ Only positive income is used in the compilation.

² "Omaha" refers to Douglas, Sarpy & Washington Counties; "Lincoln" refers to Lancaster County; "Other" refers to the balance of the state.

Table 5 — Homestead Exemption Program by Counties (Cont.)
Applicants Who FILED a 2002 Federal Income Tax Return

COUNTY	NEBRASKA ADJUSTMENTS		INCOME FROM NEBR. OBLIGATIONS		MEDICAL & DENTAL EXPENSES		MEDICAL & DENTAL DEDUCTIONS		HOUSEHOLD INCOME	
	NO.	AMOUNT	NO.	AMOUNT	NO.	AMOUNT	NO.	AMOUNT	NO.	AMOUNT
ADAMS	14	\$150,237	*	*	283	\$1,829,021	279	\$1,529,648	424	\$8,241,934
ANTELOPE	*	*	*	*	154	1,155,189	152	1,003,656	261	4,187,406
ARTHUR	*	*	0	\$0	*	*	*	*	15	243,391
BANNER	0	0	0	0	11	50,280	11	40,983	15	246,513
BLAINE	*	*	0	0	*	*	*	*	17	286,787
BOONE	*	*	0	0	137	813,747	128	694,822	173	2,921,099
BOX BUTTE	*	*	0	0	152	897,971	146	754,523	204	3,632,435
BOYD	*	*	0	0	43	359,701	43	315,848	103	1,749,429
BROWN	*	*	*	*	98	561,971	92	473,869	134	2,244,136
BUFFALO	14	150,924	*	*	343	2,293,410	340	1,950,799	509	9,094,293
BURT	*	*	*	*	146	974,201	145	821,297	215	3,911,981
BUTLER	*	*	*	*	100	688,776	97	592,815	177	3,014,581
CASS	*	*	*	*	222	1,215,449	214	1,000,653	291	5,529,977
CEDAR	*	*	*	*	155	1,049,527	153	895,061	275	4,782,998
CHASE	*	*	*	*	66	386,669	64	325,867	98	1,646,352
CHERRY	*	*	0	0	57	300,446	56	254,352	96	1,599,645
CHEYENNE	*	*	*	*	85	515,659	84	425,244	170	3,159,405
CLAY	*	*	0	0	70	440,263	69	371,490	127	2,320,392
COLFAX	10	37,511	*	*	152	968,163	150	826,738	241	4,181,408
CUMING	*	*	*	*	193	1,629,627	193	1,424,792	340	5,930,366
CUSTER	15	272,232	*	*	230	1,356,686	222	1,158,090	343	5,533,032
DAKOTA	*	*	0	0	132	723,915	132	593,076	189	3,542,743
DAWES	*	*	*	*	101	602,562	100	498,260	200	3,695,206
DAWSON	*	*	*	*	168	993,573	167	819,138	301	5,643,014
DEUEL	*	*	0	0	27	189,811	27	159,961	52	948,193
DIXON	*	*	*	*	121	683,670	116	575,428	165	2,894,449
DODGE	10	197,073	*	*	459	2,835,862	450	2,371,008	683	13,026,130
DOUGLAS	54	327,881	38	44,812	3,025	16,468,321	2,903	13,537,526	4,136	80,995,619
DUNDY	*	*	0	0	16	138,461	16	124,041	43	789,505
FILLMORE	*	*	0	0	87	633,027	87	547,862	151	2,544,351
FRANKLIN	*	*	0	0	73	502,342	72	436,478	139	2,147,743
FRONTIER	*	*	0	0	39	238,869	38	199,211	65	1,133,556
FURNAS	*	*	0	0	71	417,896	71	347,563	125	2,292,145
GAGE	11	40,893	*	*	310	1,932,000	303	1,629,469	458	8,293,092
GARDEN	*	*	*	*	24	144,729	24	118,893	57	981,867
GARFIELD	0	0	0	0	34	196,226	34	167,376	76	1,290,397
GOSPER	*	*	0	0	29	176,789	29	145,009	50	966,482
GRANT	*	*	*	*	13	104,599	13	96,757	19	272,332
GREELEY	*	*	0	0	51	384,062	50	332,224	109	1,750,057
HALL	13	33,602	*	*	508	3,136,025	494	2,623,499	778	14,943,220
HAMILTON	*	*	*	*	92	698,241	91	603,672	125	2,326,240
HARLAN	*	*	0	0	55	431,974	54	373,016	90	1,603,621
HAYES	*	*	*	*	14	110,390	14	98,835	22	302,394
HITCHCOCK	*	*	*	*	54	365,250	54	316,551	81	1,355,149
HOLT	*	*	*	*	177	1,152,643	171	987,894	304	4,965,970
HOOVER	*	*	0	0	*	*	*	*	26	484,289
HOWARD	*	*	0	0	87	708,624	87	610,929	189	3,249,601
JEFFERSON	*	*	*	*	139	923,156	136	787,658	226	3,917,765
JOHNSON	*	*	*	*	95	693,624	94	600,201	163	2,758,751
KEARNEY	*	*	0	0	64	371,153	62	306,023	91	1,741,514
KEITH	*	*	*	*	157	1,050,551	149	899,700	212	3,955,989
KEYA PAHA	*	*	0	0	18	119,050	18	100,769	30	514,910
KIMBALL	*	*	*	*	72	482,059	67	414,812	85	1,596,651
KNOX	*	*	*	*	178	1,130,505	170	962,569	282	4,759,231
LANCASTER	41	193,778	34	57,212	1,803	10,887,490	1,755	9,140,798	2,235	42,363,767
LINCOLN	21	229,658	*	*	351	2,325,429	348	1,964,888	550	10,298,595
LOGAN	*	*	0	0	10	40,235	10	30,612	16	293,727
LOUP	*	*	0	0	10	66,595	10	57,722	26	338,321
MADISON	*	*	*	*	348	2,365,092	339	2,019,372	478	8,777,500
MCPHERSON	0	0	0	0	13	90,930	13	77,519	23	411,036
MERRICK	*	*	0	0	120	757,052	120	644,948	193	3,427,192
MORRILL	*	*	*	*	76	586,138	76	505,473	120	2,245,645
NANCE	*	*	*	*	65	494,033	64	425,864	136	2,370,104
NEMAHA	*	*	*	*	114	876,019	112	759,911	182	3,119,439
NUCKOLLS	*	*	*	*	82	570,654	82	492,167	136	2,416,573
OTOE	*	*	*	*	219	1,507,342	215	1,300,689	320	5,375,641
PAWNEE	*	*	0	0	63	416,414	61	353,021	136	2,359,509
PERKINS	*	*	*	*	50	299,484	50	249,131	77	1,411,984
PHELPS	*	*	*	*	89	567,684	85	479,636	146	2,662,064
PIERCE	*	*	*	*	124	799,027	123	679,813	212	3,560,799
PLATTE	*	*	*	*	259	1,448,153	250	1,198,251	437	8,038,178
POLK	*	*	0	0	109	956,341	107	849,709	151	2,529,450
RED WILLOW	*	*	0	0	144	805,705	140	659,617	218	4,129,877
RICHARDSON	*	*	*	*	160	1,203,472	152	1,050,910	266	4,473,429
ROCK	*	*	0	0	37	214,414	36	187,389	70	958,413
SALINE	13	140,546	*	*	223	1,465,004	217	1,251,546	309	5,373,300
SARPY	*	*	*	*	551	2,854,874	524	2,319,961	777	15,251,281
SAUNDERS	*	*	*	*	300	1,957,564	293	1,663,113	465	8,475,618
SCOTTS BLUFF	*	*	*	*	368	2,491,414	367	2,080,382	657	12,637,057
SEWARD	*	*	*	*	191	1,313,290	189	1,116,789	281	5,301,117
SHERIDAN	*	*	0	0	105	651,479	99	560,705	170	2,946,623
SHERMAN	*	*	0	0	71	520,483	70	445,759	139	2,485,032
SIOUX	*	*	*	*	15	117,593	15	104,993	31	430,644
STANTON	*	*	0	0	61	346,747	58	291,996	102	1,737,249
THAYER	*	*	0	0	89	619,040	88	528,693	176	3,013,009
THOMAS	*	*	*	*	13	58,511	13	52,741	21	322,221
THURSTON	0	0	0	0	55	363,469	55	302,285	111	2,096,959
VALLEY	*	*	0	0	75	438,592	74	358,463	154	2,803,494
WASHINGTON	*	*	*	*	229	1,298,707	226	1,081,145	247	4,773,597
WAYNE	0	0	*	*	109	757,740	109	646,049	164	2,975,995
WEBSTER	*	*	*	*	63	445,893	59	384,144	110	2,000,173
WHEELER	0	0	0	0	*	*	*	*	18	227,329
YORK	*	*	*	*	147	795,407	143	656,872	197	3,648,383
OMAHA ²	67	498,935	46	53,575	3,805	20,621,902	3,653	16,938,633	5,160	101,020,498
LINCOLN	41	193,778	34	57,212	1,803	10,887,490	1,755	9,140,798	2,235	42,363,767
OTHER	376	5,374,903	106	164,603	10,519	68,635,799	10,298	58,266,193	16,812	300,815,796
TOTAL	484	\$6,067,616	186	\$275,390	16,127	\$100,145,191	15,706	\$84,345,624	24,207	\$444,200,061

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Table 6 — Homestead Exemption Program by Counties
Applicants Who DID NOT FILE a 2002 Federal Income Tax Return

COUNTY	WAGES & SALARIES		SOCIAL SECURITY INCOME		TIER I RAILROAD INCOME		PENSIONS & ANNUITIES		TAXABLE PENSIONS & ANNUITIES	
	NO.	AMOUNT	NO.	AMOUNT	NO.	AMOUNT	NO.	AMOUNT	NO.	AMOUNT
ADAMS	42	\$142,935	469	\$5,825,123	17	\$133,977	80	\$341,261	192	\$658,921
ANTELOPE	21	78,831	187	2,079,851	*	*	26	97,345	30	112,710
ARTHUR	0	0	*	*	0	0	0	0	*	*
BANNER	*	*	*	*	0	0	*	*	*	*
BLAINE	*	*	10	88,104	0	0	0	0	*	*
BOONE	23	94,935	146	1,499,987	*	*	10	60,667	23	66,219
BOX BUTTE	*	*	170	1,985,910	28	301,285	16	42,983	53	186,409
BOYD	*	*	77	748,126	0	0	*	*	11	41,965
BROWN	12	50,925	97	1,032,934	*	*	*	*	18	54,442
BUFFALO	48	235,646	469	5,838,346	16	124,225	82	293,768	167	557,522
BURT	21	87,902	202	2,468,922	*	*	20	72,502	52	155,894
BUTLER	17	52,276	142	1,543,177	*	*	32	99,605	43	122,082
CASS	15	56,756	275	3,462,037	20	191,149	75	304,868	108	432,699
CEDAR	28	82,095	195	2,049,278	*	*	28	102,468	44	128,288
CHASE	12	46,708	87	989,956	*	*	*	*	15	38,962
CHERRY	*	*	129	1,453,796	*	*	*	*	23	100,058
CHEYENNE	11	64,152	177	2,101,567	*	*	25	139,160	43	226,281
CLAY	21	125,205	124	1,567,589	*	*	19	57,977	30	100,947
COLFAX	15	66,741	202	2,286,830	*	*	13	39,112	34	85,286
CUMING	15	60,540	173	2,003,716	0	0	12	57,232	20	66,205
CUSTER	19	90,659	251	2,772,145	*	*	27	105,628	56	203,600
DAKOTA	26	122,351	282	3,471,768	*	*	54	157,605	87	270,582
DAVES	*	*	160	1,734,666	19	215,215	10	44,033	38	133,886
DAWSON	35	133,850	370	4,678,335	12	130,262	72	270,530	110	388,027
DEUEL	*	*	54	681,518	*	*	*	*	11	41,089
DIXON	17	40,269	131	1,411,997	*	*	23	248,990	28	97,385
DODGE	63	181,108	613	8,077,792	20	195,477	149	590,707	258	928,085
DOUGLAS	320	1,606,973	5,056	63,113,274	254	1,285,524	1,197	5,073,293	2,178	8,675,775
DUNDY	*	*	51	535,690	0	0	*	*	11	36,725
FILLMORE	15	48,989	127	1,543,576	*	*	25	86,756	32	80,466
FRANKLIN	11	63,905	102	1,206,051	*	*	12	51,777	19	64,081
FRONTIER	*	*	45	577,860	*	*	*	*	*	*
FURNAS	17	75,682	138	1,551,622	*	*	17	79,079	35	126,468
GAGE	55	218,703	509	6,173,188	14	127,959	103	310,342	177	584,854
GARDEN	*	*	76	869,480	*	*	17	70,390	18	62,946
GARFIELD	12	33,355	65	648,459	*	*	*	*	*	*
GOSPER	*	*	32	398,498	*	*	*	*	10	51,644
GRANT	*	*	*	*	*	*	*	*	*	*
GREELEY	*	*	71	742,180	0	0	*	*	*	*
HALL	67	357,647	737	9,399,976	28	167,073	65	266,587	217	776,025
HAMILTON	18	50,548	115	1,386,120	*	*	27	89,457	44	142,452
HARLAN	12	30,209	104	1,173,204	*	*	20	82,459	30	104,368
HAYES	*	*	12	110,334	0	0	*	*	*	*
HITCHCOCK	*	*	82	985,008	*	*	*	*	13	40,015
HOLT	31	134,459	273	2,821,850	*	*	39	144,821	51	178,229
HOOKER	*	*	32	351,772	0	0	*	*	*	*
HOWARD	15	59,017	159	1,774,128	*	*	13	57,284	25	90,657
JEFFERSON	32	77,922	275	3,052,584	25	246,815	26	150,920	86	312,044
JOHNSON	11	34,036	120	1,281,724	*	*	25	90,567	38	148,215
KEARNEY	*	*	88	1,150,905	*	*	10	34,204	15	52,122
KEITH	17	56,642	183	2,291,194	*	*	38	136,480	60	198,578
KEYA PAHA	*	*	20	246,025	0	0	*	*	*	*
KIMBALL	12	31,625	102	1,365,339	*	*	21	48,589	30	86,267
KNOX	24	50,310	296	3,081,427	*	*	45	160,242	61	177,210
LANCASTER	176	623,404	2,008	26,150,381	128	314,539	677	2,601,371	913	3,218,895
LINCOLN	41	152,855	429	5,070,143	142	686,861	126	600,894	239	1,003,218
LOGAN	*	*	14	171,602	*	*	*	*	*	*
LOUP	*	*	14	141,790	*	*	*	*	*	*
MADISON	41	149,790	472	5,910,147	10	127,738	105	474,816	151	517,166
MCPHERSON	0	0	*	*	0	0	0	0	0	0
MERRICK	18	56,513	154	1,888,993	*	*	*	*	32	118,104
MORRILL	22	75,528	133	1,477,675	*	*	13	23,314	26	54,147
NANCE	*	*	85	985,512	0	0	16	66,681	21	84,212
NEMAHA	16	55,607	164	1,761,248	*	*	23	88,776	47	113,034
NUCKOLLS	11	32,585	157	1,815,512	*	*	22	74,633	47	169,652
OTOE	35	126,775	293	3,493,787	*	*	53	178,048	97	317,285
PAWNEE	15	45,501	113	1,210,643	*	*	14	46,767	28	85,855
PERKINS	10	42,099	47	584,459	0	0	*	*	*	*
PHELPS	18	82,132	134	1,656,333	*	*	24	77,291	32	94,874
PIERCE	14	51,289	156	1,683,455	*	*	11	67,003	33	140,625
PLATTE	42	131,918	476	5,808,507	*	*	74	233,485	167	510,449
POLK	21	93,050	108	1,244,405	*	*	10	98,380	25	137,262
RED WILLOW	16	68,139	207	2,513,512	14	178,808	34	124,991	67	230,372
RICHARDSON	20	90,744	315	3,495,387	10	73,389	58	245,473	74	254,753
ROCK	*	*	51	463,614	0	0	*	*	*	*
SALINE	24	103,549	242	2,942,602	*	*	65	215,489	88	248,728
SARPY	43	209,001	586	7,665,642	33	359,162	150	702,723	256	1,074,383
SAUNDERS	34	159,847	292	3,503,883	12	131,208	57	266,617	82	315,192
SCOTTS BLUFF	76	314,191	871	10,912,021	19	193,414	180	653,086	254	881,340
SEWARD	28	111,635	210	2,556,072	*	*	47	175,616	76	292,021
SHERIDAN	12	55,178	140	1,571,496	*	*	25	113,107	30	93,003
SHERMAN	*	*	120	1,294,917	*	*	14	53,516	26	88,359
SIOUX	0	0	13	145,987	0	0	*	*	*	*
STANTON	14	42,501	84	1,024,481	*	*	11	32,898	23	83,082
THAYER	28	122,639	159	1,880,643	*	*	14	52,218	31	108,267
THOMAS	*	*	12	128,465	*	*	*	*	*	*
THURSTON	*	*	81	941,667	0	0	12	75,555	16	105,501
VALLEY	21	91,924	142	1,625,565	0	0	*	*	21	98,091
WASHINGTON	23	96,979	238	3,041,031	*	*	47	160,447	90	294,515
WAYNE	13	42,302	110	1,319,845	*	*	11	41,267	24	82,304
WEBSTER	18	79,025	153	1,675,972	*	*	15	57,938	29	103,084
WHEELER	*	*	12	142,065	0	0	*	*	*	*
YORK	30	95,502	230	2,827,408	*	*	41	166,788	65	217,945
OMAHA ²	386	1,912,954	5,880	73,819,946	294	546,466	1,394	5,936,463	2,524	10,044,674
LINCOLN	176	623,404	2,008	26,150,381	128	314,539	677	2,601,371	913	3,218,895
OTHER	1,569	6,088,898	15,419	182,656,702	592	779,448	2,457	9,713,965	4,385	15,331,726
TOTAL	2,131	\$8,625,256	23,307	\$282,627,029	1,014	\$9,640,453	4,528	\$18,251,799	7,822	\$28,595,295

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Table 6 — Homestead Exemption Program by Counties (cont.)
Applicants Who DID NOT FILE a 2002 Federal Income Tax Return

COUNTY	IRA DISTRIBUTIONS		TAXABLE IRA DISTRIBUTIONS		TAX EXEMPT INTEREST		TAXABLE INTEREST		OTHER INCOME	
	NO.	AMOUNT	NO.	AMOUNT	NO.	AMOUNT	NO.	AMOUNT	NO.	AMOUNT
ADAMS	38	\$94,232	71	\$163,732	38	\$93,496	248	\$446,530	36	\$131,934
ANTELOPE			10	31,065			92	161,690	19	50,640
ARTHUR	0	0	0	0	0	0	0	0	0	0
BANNER	*	*	*	*	0	0	*	*	*	*
BLAINE	0	0	0	0	*	0	*	*	*	*
BOONE	*	*	16	39,149	*	*	67	138,878	13	57,450
BOX BUTTE	*	*	13	28,755	*	*	82	150,629	10	16,841
BOYD	*	*	*	*	*	*	33	58,709	18	46,975
BROWN	*	*	*	*	*	*	57	137,467	*	*
BUFFALO	34	96,705	52	123,407	21	50,497	240	511,368	45	132,469
BURT	12	52,461	22	79,321	*	*	105	218,955	24	93,939
BUTLER	*	*	11	25,948	*	*	89	138,424	16	61,252
CASS	30	77,111	41	94,803	13	18,252	154	262,488	25	72,267
CEDAR	10	25,926	18	43,407	14	29,181	115	224,862	29	131,516
CHASE	*	*	*	*	*	*	39	88,685	*	*
CHERRY	*	*	15	37,581	*	*	51	104,529	10	48,959
CHEYENNE	10	24,115	18	41,450	*	*	109	217,780	15	47,708
CLAY	11	29,740	16	42,929	*	*	68	125,849	10	16,885
COLFAX	12	28,013	30	73,656	14	24,049	133	290,536	29	107,018
CUMING	12	32,403	22	50,380	13	20,435	96	225,236	24	82,158
CUSTER	18	51,006	25	62,196	15	50,439	122	280,479	31	108,816
DAKOTA	32	87,059	50	122,218	16	40,437	137	216,383	18	78,591
DAWES	*	*	10	13,449	13	23,823	78	149,715	*	*
DAWSON	42	98,519	61	135,417	14	25,344	222	411,923	37	121,898
DEUEL	*	*	*	*	0	0	25	46,408	*	*
DIXON	16	43,968	23	68,396	10	17,558	77	134,022	28	113,170
DODGE	77	204,630	116	287,982	33	42,405	383	695,321	67	175,762
DOUGLAS	389	968,872	626	1,538,253	208	354,667	2,232	3,526,128	279	624,459
DUNDY	*	*	*	*	*	*	30	66,166	*	*
FILLMORE	12	28,722	17	34,124	*	*	85	149,386	15	63,184
FRANKLIN	*	*	11	22,714	*	*	43	70,815	*	*
FRONTIER	*	*	0	0	*	*	14	26,848	*	*
FURNAS	*	*	13	22,108	*	*	69	175,832	12	29,126
GAGE	47	118,554	57	142,110	15	17,706	300	457,677	62	219,816
GARDEN	*	*	*	*	*	*	37	73,143	*	*
GARFIELD	*	*	*	*	*	*	44	77,470	*	*
GOSPER	*	*	*	*	0	0	16	27,613	*	*
GRANT	*	*	*	*	*	*	*	*	0	0
GREELEY	*	*	*	*	*	*	30	86,968	*	*
HALL	43	127,150	96	245,450	44	60,185	418	696,999	53	130,501
HAMILTON	16	50,756	22	63,822	*	*	70	113,615	12	36,286
HARLAN	*	*	*	*	*	*	42	64,312	*	*
HAYES	0	0	0	0	*	*	*	*	0	0
HITCHCOCK	*	*	*	*	*	*	45	115,304	*	*
HOLT	21	65,348	26	78,731	16	44,902	124	267,319	41	142,980
HOOKE	*	*	*	*	0	0	17	32,198	*	*
HOWARD	10	28,869	13	45,318	*	*	84	165,631	15	47,956
JEFFERSON	15	32,341	34	65,632	13	22,015	166	297,370	26	61,624
JOHNSON	*	*	*	*	10	18,434	69	141,409	10	23,097
KEARNEY	*	*	13	33,953	*	*	42	88,368	*	*
KEITH	16	45,135	24	80,172	*	*	84	117,837	18	68,275
KEYA PAHA	0	0	*	*	0	0	14	27,865	*	*
KIMBALL	*	*	*	*	*	*	55	58,940	*	*
KNOX	13	25,288	24	60,836	14	28,483	168	307,720	43	176,557
LANCASTER	277	713,059	376	930,747	96	147,776	1,264	2,135,317	168	421,344
LINCOLN	25	69,981	40	113,279	12	9,089	314	431,181	38	118,615
LOGAN	0	0	0	0	0	0	*	*	*	*
LOUP	0	0	*	*	0	0	10	12,084	*	*
MADISON	64	198,105	93	257,736	11	16,622	312	540,133	48	152,187
MCPHERSON	0	0	0	0	0	0	*	*	*	*
MERRICK	*	*	13	36,416	*	*	86	163,100	15	38,010
MORRILL	*	*	*	*	*	*	42	95,952	*	*
NANCE	*	*	*	*	11	19,963	34	68,681	*	*
NEMAHA	*	*	12	29,863	23	33,422	57	102,141	19	60,820
NUCKOLLS	12	28,013	15	41,707	*	*	99	173,977	14	40,601
OTOE	18	42,208	32	80,512	21	45,132	134	254,961	28	69,890
PAWNEE	*	*	*	*	*	*	55	111,212	15	38,093
PERKINS	*	*	*	*	*	*	29	41,781	*	*
PHelps	19	61,455	22	67,066	*	*	78	125,890	*	*
PIERCE	*	*	17	50,324	*	*	82	170,983	19	73,445
PLATTE	43	118,068	81	213,481	27	41,272	317	604,987	52	160,945
POLK	*	*	*	*	*	*	49	97,452	15	50,527
RED WILLOW	23	75,828	31	86,550	11	25,800	103	183,775	22	45,578
RICHARDSON	22	62,690	28	77,968	*	*	177	305,373	28	74,154
ROCK	*	*	*	*	*	*	17	27,773	*	*
SALINE	24	57,321	32	71,660	16	29,524	168	326,962	33	72,484
SARPY	67	173,346	92	241,843	27	43,226	328	498,006	49	137,368
SAUNDERS	23	60,543	32	97,196	18	35,528	171	282,128	41	131,439
SCOTT'S BLUFF	31	63,056	43	89,079	24	44,713	427	781,968	55	142,461
SEWARD	16	51,413	23	62,701	*	*	141	288,500	26	119,855
SHERIDAN	*	*	*	*	*	*	53	108,952	22	73,509
SHERMAN	*	*	*	*	*	*	59	125,537	*	*
SIOUX	0	0	0	0	*	*	*	*	*	*
STANTON	*	*	*	*	*	*	46	90,480	13	31,327
THAYER	10	16,896	21	43,200	*	*	104	191,084	15	54,572
THOMAS	*	*	*	*	0	0	*	*	*	*
THURSTON	*	*	*	*	*	*	45	103,664	13	51,135
VALLEY	*	*	19	49,195	*	*	102	202,408	18	76,559
WASHINGTON	27	48,813	47	80,955	*	*	152	233,346	29	99,991
WAYNE	10	39,001	17	66,863	*	*	73	139,526	*	*
WEBSTER	*	*	0	0	*	*	86	168,499	15	57,400
WHEELER	0	0	0	0	*	*	*	*	0	0
YORK	28	83,044	42	115,561	17	22,609	142	232,202	27	123,175
OMAHA ²	483	1,191,032	765	1,861,051	241	409,164	2,712	4,257,480	357	861,818
LINCOLN	277	713,059	376	930,747	96	147,776	1,264	2,135,317	168	421,344
OTHER	1,098	3,002,807	1,752	4,461,704	734	1,361,733	8,534	15,751,840	1,556	4,993,060
TOTAL	1,858	\$4,906,898	2,893	\$7,253,502	1,071	\$1,918,673	12,510	\$22,144,637	2,081	\$6,276,222

* = Suppressed to avoid disclosure of confidential information.

¹ Only positive income is used in the compilation.

² "Omaha" refers to Douglas, Sarpy & Washington Counties; "Lincoln" refers to Lancaster County; "Other" refers to the balance of the state.

Table 6 — Homestead Exemption Program by Counties (cont.)
Applicants Who DID NOT FILE a 2002 Federal Income Tax Return

COUNTY	MEDICAL & DENTAL EXPENSES		MEDICAL & DENTAL DEDUCTIONS		HOUSEHOLD INCOME ¹	
	NO.	AMOUNT	NO.	AMOUNT	NO.	AMOUNT
ADAMS	132	\$660,460	124	\$545,970	483	\$7,050,677
ANTELOPE	76	330,389	73	277,758	191	2,251,114
ARTHUR	*	*	*	*	*	*
BANNER	*	*	*	*	*	*
BLAINE	*	*	*	*	10	107,331
BOONE	67	177,387	59	137,412	148	1,782,306
BOX BUTTE	57	292,181	56	248,231	189	2,466,478
BOYD	24	86,275	23	69,811	77	907,804
BROWN	163	902,143	157	766,879	99	1,287,043
BUFFALO	63	341,868	61	288,622	482	6,812,675
BURT	28	159,521	27	138,594	206	2,853,535
BUTLER	123	502,223	119	405,051	146	1,838,039
CASS	50	202,127	48	167,881	291	4,184,338
CEDAR	32	137,061	31	116,040	197	2,532,223
CHASE	39	200,460	37	170,010	89	1,095,683
CHERRY	49	242,014	48	199,554	132	1,690,660
CHEYENNE	58	348,637	56	304,413	181	2,580,843
CLAY	62	355,344	60	308,924	134	1,788,611
COLFAX	33	178,181	33	151,679	209	2,697,694
CUMING	105	488,480	100	418,276	175	2,356,369
CUSTER	116	524,700	112	436,697	258	3,194,605
DAKOTA	23	92,236	23	74,640	291	3,951,844
DAWES	94	442,891	89	364,538	181	2,240,557
DAWSON	13	56,235	13	43,340	385	5,644,108
DEUEL	70	279,404	66	234,050	56	789,958
DIXON	234	1,201,227	231	995,722	134	1,682,089
DODGE	2,126	8,560,677	1,992	6,987,465	632	9,590,772
DOUGLAS	*	*	*	*	5,244	74,597,469
DUNDY	23	119,828	22	99,475	51	647,643
FILLMORE	28	148,790	27	128,026	131	1,843,080
FRANKLIN	*	*	*	*	108	1,342,019
FRONTIER	53	222,875	48	186,130	46	710,255
FURNAS	200	832,354	188	684,756	143	1,846,832
GAGE	11	57,009	11	48,083	526	7,256,027
GARDEN	11	42,724	11	35,541	78	993,498
GARFIELD	*	*	*	*	67	830,286
GOSPER	*	*	*	*	32	477,917
GRANT	21	115,944	21	101,016	*	*
GREELEY	212	1,077,812	206	896,669	71	792,496
HALL	55	273,317	55	231,694	757	10,934,409
HAMILTON	25	145,121	25	126,807	120	1,612,025
HARLAN	*	*	*	*	108	1,389,077
HAYES	33	128,865	32	105,838	13	140,126
HITCHCOCK	101	411,793	96	347,169	84	1,115,493
HOLT	*	*	*	*	275	3,334,019
HOOKER	33	156,031	32	131,257	32	385,136
HOWARD	87	421,226	82	356,454	164	2,086,940
JEFFERSON	41	169,560	40	141,757	291	3,804,071
JOHNSON	32	158,769	28	133,569	123	1,547,153
KEARNEY	75	298,032	71	242,346	89	1,293,575
KEITH	*	*	*	*	188	2,622,056
KEYA PAHA	38	150,320	36	121,990	20	263,752
KIMBALL	97	330,531	86	267,259	105	1,485,695
KNOX	1,162	5,412,764	1,123	4,532,660	299	3,623,017
LANCASTER	165	890,019	162	748,063	2,117	30,442,495
LINCOLN	*	*	*	*	541	7,853,446
LOGAN	*	*	*	*	15	209,609
LOUP	198	993,335	187	837,066	15	182,117
MADISON	*	*	*	*	483	6,854,483
MCPHERSON	50	229,541	44	191,187	*	*
MERRICK	30	118,634	26	97,397	160	2,151,986
MORRILL	15	69,790	14	57,726	137	1,670,525
NANCE	22	95,471	21	79,206	87	1,145,923
NEMAHA	50	196,548	46	160,463	167	2,118,158
NUCKOLLS	122	605,593	115	517,889	163	2,178,179
OTOE	27	106,250	26	88,220	297	3,908,010
PAWNEE	14	50,831	13	40,990	117	1,427,980
PERKINS	42	198,594	39	165,527	49	676,614
PHELPS	47	214,096	45	179,539	136	1,918,595
PIERCE	161	724,797	152	594,194	158	2,005,402
PLATTE	30	171,673	29	145,960	481	6,918,884
POLK	69	321,237	66	266,807	110	1,520,378
RED WILLOW	95	447,030	90	378,786	219	3,054,810
RICHARDSON	11	38,612	10	32,131	325	4,027,920
ROCK	128	508,770	121	419,594	52	517,385
SALINE	258	1,050,031	249	846,051	247	3,413,689
SARPY	122	577,244	116	486,846	630	9,405,040
SAUNDERS	138	793,389	138	661,754	309	4,191,496
SCOTTS BLUFF	76	492,348	72	431,599	897	12,701,626
SEWARD	47	235,835	41	201,849	212	3,078,422
SHERIDAN	27	110,150	27	91,047	143	1,784,416
SHERMAN	*	*	*	*	120	1,481,222
SIOUX	27	172,966	23	151,656	13	157,084
STANTON	53	246,300	49	203,459	85	1,161,425
THAYER	*	*	*	*	162	2,262,011
THOMAS	15	110,807	15	96,559	15	172,350
THURSTON	30	193,602	30	166,879	83	1,168,430
VALLEY	164	646,491	162	530,687	144	1,981,524
WASHINGTON	41	178,696	39	145,675	243	3,349,757
WAYNE	39	289,319	38	257,989	111	1,565,062
WEBSTER	*	*	*	*	156	1,915,927
WHEELER	105	497,467	99	418,765	12	165,474
YORK	2,548	10,257,199	2,403	8,364,203	233	3,242,124
OMAHA ²	1,162	5,412,764	1,123	4,532,660	6,117	87,352,267
LINCOLN	4,959	23,726,083	4,726	19,890,409	2,117	30,442,495
OTHER					15,972	216,800,496
TOTAL	8,669	\$39,396,046	8,252	\$32,787,272	24,206	\$334,595,258

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